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# City of Boston and County of Suffolk

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## AUDITING DEPARTMENT

### ANNUAL REPORT

For the Fiscal Year Ending  
December 31, 1950



CITY OF BOSTON  
PRINTING DEPARTMENT  
1951



City of Boston and County of Suffolk

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December 31, 1950



CITY OF BOSTON  
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1951

Boston City Messenger  
May 22, 1958



CITY OF BOSTON  
AUDITING DEPARTMENT  
CITY HALL

January 1, 1951.

HON. JOHN B. HYNES,  
*Mayor of the City of Boston.*

SIR: In compliance with the provisions of chapter 3, section 24, and chapter 6, section 8, of the Revised Ordinances of 1947, I herewith submit my report of the receipts and expenditures of the City of Boston and County of Suffolk for the year commencing January 1, 1950, and ended December 31, 1950, together with miscellaneous financial tables and statistics.

The following comments are made in connection with the outstanding changes in financial conditions which took place during 1950.

### Cash Operations

The accounts and records for the year 1950, when closed, indicated that actual expenditures for ordinary maintenance and operation requirements exceeded the total of tax and ordinary revenue receipts by \$4,623,341.11. As indicated in Exhibit B-2, where the various elements contributing to this operating deficit are shown, the most important factor was a reduction of roughly \$3,000,000.00 in the amount of actual payments received from the State as compared with the original estimates certified to the Assessors and used in the determination of the tax rate.

### Debt Operations

During 1950, the net over-all debt of the city was reduced \$904,137.76. The details of this decrease are shown in the following table:

	DECEMBER 31, 1949	DECEMBER 31, 1950	DECREASE
<b>FUNDED DEBT</b>			
Rapid Transit . . . . .	\$53,748,500.00	\$52,748,500.00	\$1,000,000.00
General Improvements . . . . .	26,358,000.00	29,735,000.00	3,377,000.00*
Traffic Tunnel . . . . .	19,550,000.00	15,550,000.00	4,000,000.00
Traffic Tunnel Retirement . . . . .	16,045,000.00	16,045,000.00	—
Veterans' Housing . . . . .	13,725,000.00	14,755,000.00	1,030,000.00*
M.T.A. Deficit . . . . .	10,150,000.00	9,135,000.00	1,015,000.00
Welfare and Relief . . . . .	6,832,000.00	4,022,000.00	2,810,000.00
Overlay Funding . . . . .	3,491,000.00	2,492,000.00	999,000.00
Suffolk County . . . . .	845,000.00	738,000.00	107,000.00
Water . . . . .	192,000.00	156,000.00	36,000.00
	<u>\$150,936,500.00</u>	<u>\$145,376,500.00</u>	<u>\$5,560,000.00</u>
<b>UNFUNDED DEBT</b>			
Revenue Anticipation . . . . .	10,000,000.00	10,000,000.00	—
	<u>\$160,936,500.00</u>	<u>\$155,376,500.00</u>	<u>\$5,560,000.00</u>
Less Sinking Funds . . . . .	75,494,064.07	70,838,201.83	4,655,862.24
Net Over-All Debt . . . . .	<u>\$85,442,435.93</u>	<u>\$84,538,298.17</u>	<u>\$904,137.76</u>

\*Increase.

As indicated in Schedule E-2, funded debt totaling \$9,000,000.00 was issued in 1950 for six objects or purposes. At the same time, payments on outstanding debt totaling \$14,560,000.00 were made under thirty headings. Of the debt issued, \$5,500,000.00 covered projects involving Permanent Housing for Veterans of World War II and construction of public ways. In addition, \$1,000,000.00 was issued in connection with the construction of the viaduct which will join the mainland and Long Island on which the hospital for chronic diseases is located.

## Departmental Maintenance Expenditures

Departmental expenditures chargeable to budget appropriations during 1950 totaled \$111,833,951.24, an increase of \$5,582,846.72 over similar expenditures in 1949. The following table reflects a two-year comparison of budget expenditures:

	1949	1950
Personal Service . . . . .	\$63,835,595.16	\$67,574,101.00
Welfare Payments . . . . .	15,081,019.05	17,639,562.43
Contractual Services . . . . .	13,403,800.07	12,080,148.61
Supplies . . . . .	6,068,169.81	6,695,481.55
Non-Contributory Pensions and Annuities . . . . .	2,833,601.46	3,002,872.80
Equipment . . . . .	2,383,314.76	2,098,932.26
Veterans' Services . . . . .	907,203.96	1,361,153.24
Materials . . . . .	792,327.57	598,031.58
State-Boston Retirement Fund . . . . .	351,158.16	350,394.00
Claims, etc. . . . .	466,771.24	215,667.12
Workmen's Compensation . . . . .	74,674.44	104,883.70
Militia and Army . . . . .	28,816.69	30,299.38
Incidentals and Miscellaneous . . . . .	24,652.15	72,353.13
Relocating Buildings, East Boston District . . . . .	—	10,070.44
	<u>\$106,251,104.52</u>	<u>\$111,833,951.24</u>

The principal factors contributing to increased departmental maintenance expenditures are as follows:

1. Full year cost of general salary increases to city, school and county employees granted July 1, 1949, and, therefore, effective in that year for only six months.
2. Increase in number of cases being aided by the Public Welfare and Veterans' Services Departments.
3. Increased costs for supplies due to inflationary spiral.

## Miscellaneous Operations

Water service receipts during 1950 exceeded expenditures by \$320,072.61. This surplus will be applied in 1951, in accordance with the provisions of chapter 324 of the Acts of 1914, to the payment of outstanding debt of the city, thus reducing in a like amount the burden on the taxpayers in the current year for debt redemption.

In the twelve months ended December 31, 1950, the Sumner Traffic Tunnel was operated at a profit of \$565,966.64. These excess receipts will be paid over to the Sinking Funds Commission under the provisions of chapter 361 of the Acts of 1945 to be used for the ultimate redemption of Traffic Tunnel Retirement bonds.

On December 31, 1950, collections of 1950 taxes represented 90.825 per cent of the total levy, which is the best collection record recorded in recent years.

## Conclusion

During the fiscal year 1950, all known obligations of the city were either paid in full or adequate reserves were established to provide for their ultimate payment. All funded and temporary debt obligations were paid as they matured. Interest payments on all forms of outstanding debt were promptly made.

The form of this report follows closely that recommended by the National Committee on Municipal Accounting. Under the present accounting procedure of the city, accounts are maintained on a modified accrual basis. Taxes and accounts receivable are accrued for balance sheet and control purposes but are not reflected in the receipts of the city until collected.

Respectfully,

CHARLES J. FOX,

*City Auditor and Auditor of the County of Suffolk.*

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**SECTION A**  
**CONSOLIDATED STATEMENTS**

**EXHIBIT A-1**  
**City of Boston and County of Suffolk**  
**CONSOLIDATED BALANCE SHEET — ALL FUNDS**  
**December 31, 1950**

	ASSETS	Total
Cash on hand and in depositories . . . . .		\$21,035,125.00
Taxes Receivable . . . . .		10,552,083.95
Accounts Receivable . . . . .		8,160,852.03
Recoverable Expenditures . . . . .		12,484,352.41
Bonds Authorized and Unissued . . . . .		23,600,000.00
Assessments Apportioned but not due . . . . .		389.35
Investments . . . . .		154,927,354.13
Amount to be provided for Retirement of Debt . . . . .		74,628,799.69
<b>Total . . . . .</b>		<b><u>\$305,388,956.56</u></b>

	LIABILITIES, RESERVES AND SURPLUS	
Temporary Loans . . . . .		\$10,000,000.00
Appropriation Balances . . . . .		12,721,441.39
Warrants Payable . . . . .		2,802,856.70
Debt due and unpaid . . . . .		114,000.00
Revenues available when collected . . . . .		8,252,707.48
Trust Funds . . . . .		84,762,501.56
Improvements authorized . . . . .		23,600,000.00
Bonds Payable . . . . .		145,376,500.00
Reserves . . . . .		8,833,271.55
Surplus . . . . .		8,925,677.88
<b>Total . . . . .</b>		<b><u>\$305,388,956.56</u></b>

EXHIBIT A-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
CONSOLIDATED BALANCE SHEET — ALL FUNDS  
DECEMBER 31, 1950

General Revenue Funds (Exhibit B-1)	Special Revenue Funds (Exhibit C-1)	Capital Improvement Funds (Exhibit D-1)	Debt and Sinking Funds (Exhibit E-1)	Trust Funds (Exhibit F-1)
\$2,213,834.30	\$5,926,889.71	\$6,805,066.45	\$766,030.09	\$5,323,304.45
10,552,083.95				
2,168,770.22	5,254,585.88		715,579.92	21,916.01
12,484,352.41				
		23,600,000.00		
389.35				
			70,164,852.57	84,762,501.56
			74,628,799.69	
<u>\$27,419,430.23</u>	<u>\$11,181,475.59</u>	<u>\$30,405,066.45</u>	<u>\$146,275,262.27</u>	<u>\$90,107,722.02</u>
\$10,000,000.00				
4,732,734.31	\$829,999.40	\$6,805,066.45		\$353,641.23
	2,802,856.70			
	114,000.00			
2,260,625.67	5,254,585.88		\$715,579.92	21,916.01
				84,762,501.56
		23,600,000.00		
			145,376,500.00	
1,910,966.50	1,859,961.00		92,680.83	4,969,663.22
8,515,103.75	320,072.61		90,501.52	
<u>\$27,419,430.23</u>	<u>\$11,181,475.59</u>	<u>\$30,405,066.45</u>	<u>\$146,275,262.27</u>	<u>\$90,107,722.02</u>

**EXHIBIT A-2**  
**City of Boston and County of Suffolk**  
**CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT**  
**Fiscal Year Ended December 31, 1950**

	Grand Totals	General Revenue Funds	
		City and County	Schools
Cash Balances, January 1, 1950 . . . . .	\$15,991,744.41	\$3,878,710.25	\$1,841,839.81
<b>RECEIPTS AND TRANSFERS</b>			
Taxes . . . . .	96,068,168.28	62,064,667.04	23,854,813.25
Tax Titles and Possessions . . . . .	403,150.16	403,150.16	
Departmental Revenues — Regular . . . . .	19,190,826.12	17,287,447.89	1,903,378.23
Revenues Reserved for Special Objects . . . . .	9,599,454.65		257,077.41
Distributions by Commonwealth . . . . .	10,153,635.75	9,847,448.99	306,186.76
Revenue Anticipation Loans . . . . .	55,000,000.00	55,000,000.00	
Federal Grants . . . . .	9,098,502.79		
Sinking Fund Commission Payments . . . . .	5,846,536.67		
Metropolitan Transit District Debt Requirements . . . . .	1,967,897.70		
Trust Fund Income, etc. . . . .	1,783,002.23		
Revenue Departments . . . . .	7,566,949.64		
Loans for Permanent Improvements . . . . .	9,000,000.00		
Total Receipts . . . . .	\$225,678,123.99	\$144,602,714.08	\$26,321,455.65
Transfers and Adjustments . . . . .	4,189,555.69	450,947.54	28,000.00
Total Receipts and Transfers . . . . .	\$229,867,679.68	\$145,053,661.62	\$26,349,455.65
Cash Funds Available for Payments in 1950 . . . . .	\$245,859,424.09	\$148,932,371.87	\$28,191,295.46
<b>EXPENDITURES AND TRANSFERS</b>			
Departmental Operating Expenses . . . . .	\$111,483,557.24	\$86,195,533.40	\$25,288,023.84
Debt Redemption and Interest Payments . . . . .	16,474,027.20		
State Tax and Assessments . . . . .	64,958.29	64,958.29	
Metropolitan District Assessments . . . . .	1,542,847.00	1,363,600.93	
Metropolitan Transit Authority Charges . . . . .	1,282,860.49	1,282,860.49	
Boston Retirement System . . . . .	2,183,196.75	2,183,196.75	
State-Boston Retirement System Pension Fund . . . . .	350,394.00	350,394.00	
Refunds . . . . .	3,172,087.95	3,171,282.95	
Summer Traffic Tunnel Excess Receipts Paid to Sinking Fund Commission . . . . .	586,754.06		
Payments from Special Reserved Accounts . . . . .	8,277,713.37		19,004.04
Revenue Departments . . . . .	4,789,293.81		
Metropolitan Water Assessment . . . . .	1,661,063.28		
Revenue Anticipation Loans . . . . .	55,000,000.00	55,000,000.00	
Federal Grants . . . . .	8,903,876.72		
Rapid Transit Interest and Sinking Funds . . . . .	2,002,582.53		
Capital Outlays . . . . .	7,183,345.44		
Trust Fund Income, etc. . . . .	1,759,326.60		
Warrants Payable — 1949 . . . . .	2,563,408.68		
Total Expenditures . . . . .	\$229,281,293.41	\$149,611,826.81	\$25,307,027.88
Transfers and Adjustments . . . . .	1,278,698.99	17,204.35	
Total Expenditures and Transfers . . . . .	\$230,559,992.40	\$149,629,031.16	\$25,307,027.88
Cash Balances, December 31, 1950 . . . . .	\$15,299,431.69	— \$696,659.29	\$2,884,267.58



EXHIBIT A-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT  
FISCAL YEAR ENDED DECEMBER 31, 1950

General Revenue Funds	Special Revenue Funds		Capital Improvement Funds	Trust Funds Reflected in Auditor's Accounts
Debt and Interest Requirements	Maintenance	Debt and Interest Requirements		
\$23,931.51	\$5,186,417.93	\$72,556.90	\$4,657,517.41	\$330,770.60
10,148,687.99				
32,934.00	9,037,097.24	91,451.52	180,894.48	
1,565,749.17	9,098,502.79	4,280,787.50 1,967,897.70		1,783,002.23
	5,132,519.04	2,434,430.60	9,000,000.00	
\$11,747,371.16 632,547.10	\$23,268,119.07 *2,928,061.05	\$8,774,567.32	\$9,180,894.48 150,000.00	\$1,783,002.23
\$12,379,918.26	\$26,196,180.12	\$8,774,567.32	\$9,330,894.48	\$1,783,002.23
\$12,403,849.77	\$31,382,598.05	\$8,847,124.22	\$13,988,411.89	\$2,113,772.83
\$12,191,669.70		\$4,282,357.50		
179,246.07				\$805.00
6,707.99	\$8,160,549.82 3,915,321.31 687,359.24 8,903,876.72	586,754.06 91,451.52 873,972.50 973,704.04 2,002,582.53	\$7,183,345.44	1,759,326.60
	2,563,408.68			
\$12,377,623.76	\$24,230,515.77 1,261,494.64	\$8,810,822.15	\$7,183,345.44	\$1,760,131.60
\$12,377,623.76	\$25,492,010.41	\$8,810,822.15	\$7,183,345.44	\$1,760,131.60
\$26,226.01	\$5,890,587.64	\$36,302.07	\$6,805,066.45	\$353,641.23

\* Includes \$2,802,856.70 Warrants Payable and \$108,000.00 Debt drawn for and unpaid.

**SCHEDULE A-1**  
**City of Boston and County of Suffolk**  
**DETAIL OF CASH BALANCES IN TREASURY**  
**December 31, 1950**

**General Revenue Funds:**

City Budget . . . . .		\$2,122,444.63
County Budget . . . . .		68,625.55
School Budget . . . . .	\$2,464,660.92	
Schools — Unexpended appropriation balances . . . . .	419,606.66	
		2,884,267.58
City Debt Requirements, Interest . . . . .	\$8,250.00	
City Loans, Redemption of . . . . .	17,976.01	
		26,226.01
Park, South End District . . . . .		10,282.25
Playground, West Roxbury District . . . . .		11,000.00
Cemetery Division, Maintenance and Improvement of . . . . .		5,494.95
Parking Meters, Acquisition and Installation of . . . . .		24,000.00

**Free Cash:**

Temporary Loans Outstanding, December 31, 1950 . . . . .	\$10,000,000.00	
Cumulative Cash Deficit, December 31, 1950 . . . . .	12,747,707.59	
	\$2,747,707.59	
State Assessments, 1950 (Net Underestimate) . . . . .	190,799.08	
		— 2,938,506.67
Total General Revenue Funds Cash (Exhibit A-1) . . . . .		\$2,213,834.30

**Special Revenue Funds:**

**Income Departments:**

Water Service . . . . .	\$512,431.41	
Water Service, Sale of Property . . . . .	17,200.00	
Water Service, Deposit Account . . . . .	54,580.00	
Printing Department . . . . .	117,410.71	
House of Correction, Industries . . . . .	14,172.26	
Sumner Traffic Tunnel . . . . .	117,513.75	
		833,308.13
Rapid Transit Interest and Sinking Fund Account . . . . .		34,703.32
Traffic Tunnel Retirement Loan, Interest . . . . .		1,598.75

**Federal Grants:**

**Public Welfare Department:**

Old Age Assistance . . . . .	\$9,870.66	
Old Age Assistance — Administrative Expenses . . . . .	79,499.22	
Aid to Dependent Children . . . . .	126,946.45	
Aid to Dependent Children—Administrative Expenses . . . . .	113,162.11	
		\$329,478.44

**Hospital Department:**

Cadet Nursing Program . . . . .	\$5,639.71	
Veterans' Training . . . . .	11,512.28	
		17,151.99
		346,630.43

**Miscellaneous:**

Blue Cross Deductions . . . . .	\$33,763.60	
Collecting Department, Suspense Account . . . . .	1,173.27	

SCHEDULE A-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
DETAIL OF CASH BALANCES IN TREASURY  
DECEMBER 31, 1950

Miscellaneous (Concluded):

Debt Drawn for but Unpaid . . . . .	\$114,000.00	
Duplicates and Overpayments . . . . .	162,600.40	
Interest Tailings . . . . .	3,603.75	
Park Department, Suspense Account . . . . .	4,553.71	
Payroll Tailings Account . . . . .	60,385.28	
Credit Unions Deductions . . . . .	81,775.00	
Sales of City Property — General . . . . .	12,592.88	
Sales of City Property — Schools . . . . .	91,158.42	
Street Openings Account . . . . .	47,838.86	
Tellers' Adjustment Account . . . . .	660.26	
Unclaimed Money . . . . .	2,911.30	
Payroll Deductions for Purchase of War Bonds . . . . .	125,894.39	
Unliquidated Reserves — 1950 and Prior . . . . .	283,880.06	
Withholding Tax Deductions . . . . .	756,275.71	
Special Guarantee Deposit Account . . . . .	1,600.00	
Warrants Payable . . . . .	2,802,856.70	
Parking Facilities Fund . . . . .	1,132.20	
Parking Meter Fees . . . . .	121,993.29	
		\$4,710,649.08
Total Special Revenue Funds Cash (Exhibit A-1) . . . . .		\$5,926,889.71

Capital Improvement Funds:

Boston Traffic Commission:		
Automatic Traffic Control Signals in Various Sections of the City	\$214,884.39	
Construction of Buildings and Original Equipment and Furnishings thereof . . . . .		29.27

Fire Department:

Construction and Reconstruction of Buildings and Original Equipment and Furnishings thereof . . . . .	363,035.39
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Hospital Department:

Construction of Buildings, Acquisition of Land, etc. . . . .	3,749.77
Construction of Buildings and Original Equipment and Furnishings thereof . . . . .	244,683.69

Sanatorium Division:

Construction of Buildings and Original Equipment and Furnishings thereof . . . . .	4,128.48
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Long Island Hospital:

Construction of Buildings and Original Equipment and Furnishings thereof . . . . .	50,936.34
Long Island Viaduct, Construction of . . . . .	180,570.73

Library Department:

Construction of Buildings and Original Equipment and Furnishings thereof . . . . .	218,308.03
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Park Department:

Construction of Buildings and Original Equipment and Furnishings thereof . . . . .	344,700.95
--	------------

Public Welfare Department:

Construction of Buildings and Original Equipment and Furnishings thereof . . . . .	569,291.76
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SCHEDULE A-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
DETAIL OF CASH BALANCES IN TREASURY  
DECEMBER 31, 1950

Capital Improvement Funds (Concluded):

Public Works Department:

Bridges, Construction of . . . . .	\$421,189.41
Construction of Buildings and Original Equipment and Furnishings thereof . . . . .	50,000.00
Public Ways, Construction of . . . . .	1,741,353.40
Sewerage Works . . . . .	559,987.85

Miscellaneous:

City of Boston Parking Facilities . . . . .	747,182.13
Departmental Equipment . . . . .	22,703.74
Permanent Housing for Veterans of World War II . . . . .	1,032,605.51
Voting Machines . . . . .	4,307.22
Traffic Tunnel . . . . .	31,418.39

Total Capital Improvement Funds Cash (Exhibit A-1) . . . . .	\$6,805,066.45
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Sinking Funds:

Rapid Transit Debt . . . . .	\$16,221.05
Traffic Tunnel Debt . . . . .	659,307.52
Moneys for Reduction of Debt . . . . .	90,501.52

Total Sinking Fund Cash (Exhibit A-1) . . . . .	766,030.09
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Trust Funds:

Appropriation Balances . . . . .	\$353,641.23
Balances held for Investment . . . . .	380,833.99
	\$734,475.22

Retirement Board Funds . . . . .	4,552,380.94
Teachers' Retirement Fund . . . . .	8,783.49
Permanent School Pension Fund . . . . .	3,929.54
Franklin Fund . . . . .	23,735.26

Total Trust Funds Cash (Exhibit A-1) . . . . .	5,323,304.45
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Total Cash Balance (Exhibit A-1) . . . . .	<u>\$21,035,125.00</u>
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Total Cash Balance (as above) . . . . .	\$21,035,125.00
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Less: Sinking Funds . . . . .	\$766,030.09
Trust Funds in Treasurer's Custody . . . . .	4,969,663.22

5,735,693.31

Operating Cash Balance (Exhibit A-2) . . . . .	<u>\$15,299,431.69</u>
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**SECTION B**

**GENERAL REVENUE FUNDS**

**EXHIBIT B-1**  
**City of Boston and County of Suffolk**  
**BALANCE SHEET — GENERAL REVENUE FUNDS**  
**December 31, 1950**

ASSETS	
Cash in Treasury . . . . .	\$2,213,834.30
Accounts Receivable:	
Taxes:	
Levies of 1942 and Prior . . . . .	\$76,859.99
Levy of 1943 . . . . .	53,886.24
Levy of 1944 . . . . .	32,828.80
Levy of 1945 . . . . .	44,838.83
Levy of 1946 . . . . .	165,272.71
Levy of 1947 . . . . .	304,598.91
Levy of 1948 . . . . .	458,703.11
Levy of 1949 . . . . .	1,064,583.27
Levy of 1950 . . . . .	8,259,045.99
	10,460,617.85
Taxes — Chap. 59, Section 5A . . . . .	91,466.10
Motor Vehicle Excise Taxes:	
Levies of 1949 and Prior . . . . .	\$569,357.20
Levy of 1950 . . . . .	667,347.71
	1,236,704.91
Special Assessments:	
Moth Taxes:	
Levies of 1946 and Prior . . . . .	3.00
Added to Taxes:	
Sidewalk 1950 and Prior . . . . .	1,498.28
Unapportioned:	
Sidewalk 1950 and Prior . . . . .	6,292.29
Assessments Apportioned but not due:	
Sidewalk . . . . .	389.35
Departmental Commitments:	
City . . . . .	\$879,597.42
County . . . . .	21,461.54
Public Service Enterprises . . . . .	23,212.78
	924,271.74
Overlay Deficit Funding Account . . . . .	12,293,553.33
State Assessments, 1950 (Net Underestimates) . . . . .	190,799.08
Total . . . . .	<u>\$27,419,430.23</u>

EXHIBIT B-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
BALANCE SHEET—GENERAL REVENUE FUNDS  
DECEMBER 31, 1950

LIABILITIES AND RESERVES

Temporary Loans:

In Anticipation of Revenue . . . . .	\$10,000,000.00
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Appropriation Balances:

City Budget . . . . .	\$2,173,221.83	
County Budget . . . . .	68,625.55	
School Budget . . . . .	2,464,660.92	
Debt Requirements . . . . .	26,226.01	
		4,732,734.31

Reserved Accounts:

Taxes — To be refunded . . . . .	\$495,574.20	
Tax Titles — To be refunded . . . . .	1,847.43	
		497,421.63

Revenues Available When Collected:

Motor Vehicle Excise Taxes . . . . .	\$1,236,704.91	
Taxes — Chap. 59, Section 5A . . . . .	91,466.10	
Special Assessments . . . . .	8,182.92	
Departmental Commitments . . . . .	924,271.74	
		2,260,625.67

Overlay Reserved for Abatements:

Levy of 1950 . . . . .	1,413,544.87
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Surplus Receipts (Available for appropriation):

School Committee . . . . .	419,606.66
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Surplus Revenue (See Schedule B-5) . . . . .	8,095,497.09
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Total . . . . .	\$27,419,430.23
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**EXHIBIT B-2**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Estimated Receipts and Expenditures Compared with Actual**  
**Fiscal Year Ended December 31, 1950**

REVENUES

	Adjusted Tax Levy Estimate	Actual Receipts		
DEPARTMENTAL REVENUES:				
City Departments — Actual Receipts.....			\$15,713,042.11	
Less:— Revenues Credited to Appropriations.....		\$494.98		
Refunds.....		46,892.83		
	\$15,729,962.65		47,387.81	\$15,665,654.30
County Departments — Actual Receipts.....			\$812,773.57	
Less:— Refunds.....			9,631.76	
	550,000.00			803,141.81
Boston Housing Authority.....	500,000.00			582,580.38
Courthouse Maintenance.....	150,000.00			156,317.00
Excise Tax on Foreign Ships.....	13,000.00			13,333.33
	\$16,942,962.65			\$17,221,026.82
SCHOOL SURPLUS AND RECEIPTS:				
Actual Receipts.....			\$1,808,378.23	
School Surplus — January 1, 1950.....			830,315.93	
			\$2,638,694.16	
Less:— Damages by Dogs, etc.....			19,004.04	
			\$2,619,690.12	
Add:— Deficit in Estimated Receipts.....			50,807.77	
	2,670,497.89			2,670,497.89
REAL AND PERSONAL PROPERTY TAXES:				
Collections in Advance of 1950 Assessment.....			\$89,779,339.50	
Collections on Prior Years' Assessments.....			3,791,685.33	
			\$93,571,024.83	
Less:— Refunds.....			3,100,735.40	
	95,861,414.10			90,470,289.43
POLL TAXES:				
Collections on 1950 Assessments.....			\$310,798.00	
Collections on Prior Years' Assessments.....			42,185.12	
	508,116.00			352,983.12
MOTOR VEHICLE EXCISE TAXES:				
Collections on 1950 Assessments.....			\$1,120,485.98	
Collections on Prior Years' Assessments.....			987,316.11	
			\$2,107,802.09	
Less:— Refunds.....			13,292.55	
	2,000,000.00			2,094,509.54



EXHIBIT B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS

ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL  
FISCAL YEAR ENDED DECEMBER 31, 1950

EXPENDITURES

	Adjusted Tax Levy Estimate	Actual Payments		
CITY MAINTENANCE:				
Gross Expenditures.....			\$80,880,755.42	
Balances Credited to 1951 Appropriations.....			2,173,221.83	
			\$83,053,977.25	
Trust Fund Income Appropriated for Maintenance.....		\$243,278.47		
Balances Carried Forward from 1949.....		2,131,289.32		
Revenue Credited to Appropriations.....		154.98	2,374,722.77	
Actual Tax Levy Estimate.....	\$81,283,744.52			
Add:— Net Transfers to.....	144,802.26			
	\$81,428,546.78			\$80,679,254.48
COUNTY MAINTENANCE:				
Gross Expenditures.....			\$5,665,171.98	
Balances Credited to 1951 Appropriations.....			68,625.55	
			\$5,733,797.53	
Balances Carried Forward from 1949.....			130,163.04	
Actual Tax Levy Estimate.....	\$5,620,893.98			
Add:— Net Transfers to.....	51,993.39			
	5,672,887.37			5,603,634.49
SCHOOL MAINTENANCE:				
Gross Expenditures.....			\$25,288,023.84	
Balances Credited to 1951 Appropriations.....			2,464,660.92	
Unexpended Balances Available for 1951 Appropriations.....			470,414.43	
			\$28,223,099.19	
Balances Carried Forward from 1949.....		\$1,011,523.88		
Income Appropriated for Maintenance.....		257,077.41		
Pension Revenue from State.....		306,186.76		
Permanent School Pension Fund.....		95,000.00	1,669,788.05	
Actual Tax Levy Estimate.....	\$26,550,986.14			
Add:— Net Transfers to.....	2,325.00			
	26,553,311.14			26,553,311.14
DEBT REQUIREMENTS:				
Gross Expenditures.....			\$12,191,669.70	
Balances Credited to 1951 Appropriations.....			26,226.01	
			\$12,217,895.71	
Balances Carried Forward from 1949.....		\$23,931.51		
Receipts from Sinking Fund Commission.....		1,565,409.17		
Transfer from Water Receipts (Surplus).....		632,547.10		
Revenue Credited to Appropriations.....		340.00	2,222,227.78	
Actual Tax Levy Estimate.....	\$10,006,507.22			
Add:— Net Transfers to.....	26,226.01			
	10,032,733.23			9,995,667.93

EXHIBIT B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL  
FISCAL YEAR ENDED DECEMBER 31, 1950

REVENUES

	Adjusted Tax Levy Estimate	Actual Receipts	
TAX TITLES — (General Revenue):			
Actual Receipts.....		\$255,455.16	
Less: — Refunds.....	—	415.41	\$255,039.75
TAX POSSESSIONS.....	—		147,695.00
INCOME TAX.....	\$5,541,858.17		4,753,547.77
CORPORATION TAX.....	6,262,323.81		4,159,545.87
MEAL TAX (Old Age Assistance).....	283,461.47		306,806.58
OVERLAY DEFICIT FUNDING ACCOUNT, ACTS OF 1950.....	—		2,000,000.00
OFF-STREET PARKING RENTALS.....	—		160,798.36
EXCESS AND DEFICIENCY CREDITS.....	—		26,069.68
MISCELLANEOUS REVENUES:			
Town of Brookline.....	—		1,719.90
Reimbursement for Loss of Taxes on State-Owned Land.....	200,033.97		136,094.90
Taxes from Stats.....	—		14,130.40
State Boxing Commission.....	—		3,959.12
Taxes — Chapter 59, Section 5A.....	—		7,174.61
Gas and Electric Franchise.....	36.01		—
Chapter 804, Acts of 1949.....	83.80		—
TRANSFERS FROM OTHER FUNDS:			
Unliquidated Reserves.....	11,947.54		11,947.54
Accrued Interest on Permanent Loans.....	8,250.00		8,250.00
Premium on Permanent Loans.....	17,976.01		17,976.01
Sales of City Property — General.....	34,000.00		34,000.00
Parking Meter Fees.....	180,000.00		180,000.00
Sales of City Property — Schools.....	28,000.00		28,000.00
Total.....	\$130,552,961.42		\$125,062,062.29
Income and Credits Utilized in the Tax Levy.....			
Actual Maintenance Receipts.....		\$130,552,961.42	
Excess of Estimated Receipts over Actual.....		125,062,062.29	\$5,490,899.13
Tax Levy Appropriations and Warrants.....		\$130,552,961.42	
Actual Expenditures.....		129,685,403.40	
Unexpended Balance.....			\$67,558.02
Operating Deficit — 1950.....			\$4,623,341.11

EXHIBIT B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL  
FISCAL YEAR ENDED DECEMBER 31, 1950

## EXPENDITURES

	Adjusted Tax Levy Estimate	Actual Payments
<b>PENSION ACCUMULATION FUND:</b>		
Gross Expenditures.....		\$2,183,196.75
Less:— Pension Revenue from State.....		331,177.75
	\$1,852,019.00	\$1,852,019.00
<b>STATE ASSESSMENTS:</b>		
Actual Expenditures.....		\$64,958.29
Add: — Reserve for Underestimate — 1949.....		697.69
Less: — Reserve for Underestimate — 1950.....		\$65,655.98
	62,497.17	3,158.81
		62,497.17
<b>METROPOLITAN DISTRICT ASSESSMENTS:</b>		
Actual Expenditures.....		\$1,542,847.00
Add: — Reserve for Underestimate — 1949.....		126,578.03
Less: — Reserve for Underestimate — 1950.....		\$1,669,425.03
	1,516,739.66	152,685.37
		1,516,739.66
<b>METROPOLITAN TRANSIT AUTHORITY ASSESSMENTS:</b>		
Actual Expenditures.....		\$1,282,860.49
Add: — Reserve for Underestimate — 1949.....		131,494.59
Less: — Reserve for Underestimate — 1950.....		\$1,414,355.08
	1,379,400.18	34,934.90
		1,379,400.18
OVERLAY DEFICIT FUNDING ACCOUNT, ACTS OF 1950.....	2,000,000.00	2,000,000.00
<b>TRANSFERS TO OTHER FUNDS:</b>		
City Record, Publication of.....	17,204.35	17,204.35
Excess and Deficiency.....	25,675.00	25,675.00
<b>TRANSFERS FROM SPECIAL FUNDS:</b>		
Unliquidated Reserves.....	11,947.54	
<b>Total.....</b>	<b>\$130,552,961.42</b>	<b>\$129,685,403.40</b>

Accumulated Deficit, January 1, 1950.....	\$8,124,366.48
Add: — Operating Deficit — 1950.....	4,623,341.11
Accumulated Deficit, December 31, 1950.....	\$12,747,707.59

**EXHIBIT B-3**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Summary of Appropriations, Expenditures and Balances**  
**Fiscal Year Ended December 31, 1950**

DEPARTMENT OR ACTIVITY	Balances from 1949	Credits		Loans
		Revenue Received	Appropriations	
CITY BUDGET				
General Government				
Mayor, Office Expenses . . . . .			\$123,856.00	
City Council . . . . .			150,246.00	
City Council Proceedings . . . . .			16,200.00	
Election Department . . . . .			465,682.93	
Auditing Department . . . . .	\$70.66		165,027.61	
Central Payroll Division . . . . .	500.00		48,022.46	
Budget Department . . . . .			41,211.00	
Position Classification and Pay Plan, Establishment of . . . . .				
Assessing Department . . . . .	9.03		565,410.48	
Collecting Department . . . . .			193,445.39	
Treasury Department . . . . .			169,160.12	
Supply Department . . . . .			96,064.16	
Sinking Funds Department . . . . .			3,725.00	
Law Department . . . . .			416,021.61	
City Clerk Department . . . . .			79,882.12	
Preservation and Care of Old Records and Papers . . . . .	546.09			
City Documents . . . . .			28,000.00	
Registry Department . . . . .			116,340.92	
Statistics Department . . . . .			23,725.00	
City Planning Board . . . . .			40,138.15	
Board of Zoning Adjustment . . . . .	819.94		700.00	
Development of Master Planning Programs . . . . .			15,000.00	
Public Buildings Department . . . . .	338.00		964,009.90	
Boston Retirement Board . . . . .			36,383.74	
State-Boston Retirement System, Expense Fund . . . . .			48,238.61	
State-Boston Retirement System, Pension Fund . . . . .			250,394.00	
Military Service Credit Fund . . . . .			100,000.00	
Finance Commission . . . . .			60,000.00	
Administrative Survey . . . . .	7,144.91			
Conventions and Entertainment of Distinguished Guests . . . . .			40,400.00	
Public Celebrations . . . . .		\$154.98	84,700.00	
Public Works Department:				
Central Office . . . . .			48,564.00	
Automotive Division . . . . .			456,996.00	
Public Safety				
Police Department . . . . .			10,278,533.00	
Fire Department . . . . .	181,770.55		8,563,005.00	
Electrical Inspection Division . . . . .			135,062.38	
Building Department . . . . .			378,911.02	
Board of Appeal . . . . .			22,513.70	
Board of Examiners . . . . .			6,788.40	
Unsafe Buildings, Securing, Removing, etc. . . . .	66,413.31			
Weights and Measures Department . . . . .			76,582.00	
Licensing Board . . . . .			89,172.00	
Civil Defense Activities . . . . .				
Highways				
Public Works Department:				
Bridge Service . . . . .			784,134.97	
Bridges, Construction of . . . . .	4,236.59			
Bridges, Repairs, etc. . . . .	99,215.95		350,000.00	
Lighting Service . . . . .			1,162,460.86	
Paving Service . . . . .			1,244,484.00	
Reconstruction of Streets . . . . .	18,076.71		200,000.00	
Sidewalks, Construction and Reconstruction of . . . . .	4,530.60		110,000.00	
Street Signs . . . . .	3,534.32		5,000.00	
Public Ways, Construction of . . . . .	592.11		160,500.00	
Snow Removal . . . . .	8,785.85		400,000.00	
Street Laying-Out Department . . . . .			206,648.13	
Boston Traffic Commission . . . . .			489,633.29	
Parking Meters, Acquisition and Installation of . . . . .				
Park Department:				
Reconstruction and Repair of Parkways and Roadways . . . . .	3,303.06		90,000.00	

EXHIBIT B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1950

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1951
\$21,031.27		\$144,887.27	\$139,763.54	\$3,185.64	\$142,949.18	\$1,938.09	
		150,246.00	148,191.24	1,171.99	149,363.23	882.77	
1,800.00		18,000.00	13,981.51	3,844.62	17,826.13	173.87	
	\$594.88	465,088.05	411,963.22	28,778.74	440,741.96	24,346.09	
1,500.00	340.87	166,257.40	162,784.07	1,874.03	164,658.10	1,599.30	
	1,500.00	47,022.46	42,324.25	3,032.31	45,356.56	1,665.90	
	3,000.00	38,211.00	28,567.92	7,848.30	36,416.22	1,794.78	
50,000.00		50,000.00					\$50,000.00
	10,000.00	555,419.51	539,156.98	3,666.80	542,823.78	12,595.73	
		193,445.39	189,855.87	394.99	190,250.86	3,194.53	
	3,000.00	166,160.12	161,869.17	892.26	162,761.43	3,398.69	
1,500.00		97,564.16	91,176.86	2,725.30	93,902.16	3,662.00	
		3,725.00	3,690.00		3,690.00	35.00	
40,000.00		456,021.61	379,408.92	13,452.34	392,861.26	35,585.35	27,575.00
		79,882.12	78,363.19	1,258.30	79,621.49	260.63	
		546.09					546.09
18,400.00		46,400.00	24,711.68	21,463.09	46,174.77	225.23	
2,350.00		118,690.92	107,306.30	6,340.79	113,647.09	5,043.83	
		23,725.00	21,682.86	18.77	21,701.63	2,023.37	
		40,138.15	35,920.79	3,783.72	39,704.51	433.64	
1,000.00		2,519.94	1,898.92	592.17	2,491.09	28.85	
		15,000.00	11,798.50	982.21	12,780.71		2,219.29
27,700.00		992,047.90	935,078.40	46,248.26	981,326.66	10,383.24	338.00
1,747.83		38,131.57	36,407.46	1,252.51	37,659.97	471.60	
		48,238.61	48,238.61		48,238.61		
		250,394.00	250,394.00		250,394.00		
		100,000.00	100,000.00		100,000.00		
	2,397.83	57,602.17	48,402.84	852.79	49,255.63	8,346.54	
		7,144.91	2,698.99		2,698.99		4,445.92
9,000.00	15,000.00	34,400.00	33,215.68	593.93	33,809.61	590.39	
55,000.00		139,854.98	119,922.25	16,527.99	136,450.24	3,404.74	
125.00		48,689.00	43,803.79	646.16	44,449.95	239.05	4,000.00
17,445.13		474,441.13	430,347.20	21,289.16	451,636.36	4,415.29	18,389.48
		10,278,533.00	10,139,684.31	137,315.81	10,277,000.12	1,532.88	
206,500.00	867.85	8,950,407.70	8,780,197.86	105,285.01	8,885,482.87	49,926.83	14,998.00
1,167.85		136,230.23	135,832.33	383.24	136,215.57	14.66	
		378,911.02	376,389.25	1,213.26	377,602.51	1,308.51	
		22,513.70	19,779.23	73.58	19,852.81	2,660.89	
		6,788.40	6,746.92	40.00	6,786.92	1.48	
		66,413.31	11,186.88	2,353.13	13,540.01		52,873.30
		76,582.00	73,979.95	843.60	74,823.55	1,758.45	
4,516.67		93,688.67	91,029.42	2,394.42	93,423.84	264.83	
20,000.00		20,000.00	5,898.66	1,577.10	7,475.76		12,524.24
		43,245.13	740,889.84	707,073.68	9,196.71	716,270.39	24,619.45
			4,236.59				4,236.59
			449,215.95	227,079.29	14,854.91	241,934.20	207,281.75
			1,162,460.86	973,988.53	178,610.96	1,152,599.49	9,861.37
			1,243,484.00	1,223,264.24	10,103.05	1,233,367.29	10,116.71
	1,000.00	215,076.71	90,440.59	16,535.85	106,976.44		108,100.27
	3,000.00	114,530.60	61,062.91	5,882.43	66,945.34		47,585.26
		11,534.32	8,338.36	15.73	8,354.09		
3,000.00		161,092.11	158,890.82		158,890.82	3,180.23	
		408,785.85	313,182.09	79,065.03	392,247.12		2,201.29
		206,648.13	201,577.85	3,928.21	205,506.06	1,142.07	16,538.73
		489,633.29	461,801.35	17,502.35	479,303.70	10,329.59	
180,000.00		180,000.00	156,000.00		156,000.00		24,000.00
		93,303.06	37,990.69	233.35	38,224.04		55,079.02

**EXHIBIT B-3**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**GENERAL REVENUE FUNDS**  
**SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES**  
**FISCAL YEAR ENDED DECEMBER 31, 1950**

DEPARTMENT OR ACTIVITY	Balances from 1949	Credits		Loans
		Revenue Received	Appropriations	
<i>Sanitation</i>				
Public Works Department:				
Sewer Service . . . . .	\$3,438.37		\$719,242.90	
Sewerage Works . . . . .	27,170.65			
Sanitary Service . . . . .			5,153,863.00	
<i>Health</i>				
Health Department . . . . .			1,466,208.00	
Federal Public Health Program . . . . .			45,980.00	
<i>Hospitals</i>				
Hospital Department . . . . .	35,016.48		9,636,100.00	
Installations, Alterations and Repairs . . . . .	215,010.76			
Sanatorium Division . . . . .	4,173.30		1,880,155.00	
Installations, Alterations and Repairs . . . . .	170,231.51		85,000.00	
Institutions Department:				
Long Island Hospital . . . . .	2,984.62		1,410,435.00	
Special Improvements and Repairs . . . . .	178,046.76		275,000.00	
Long Island Viaduct, Construction of . . . . .	87,766.11		160,500.00	
Eastern Avenue Wharf . . . . .			17,167.44	
Steamers . . . . .			111,770.00	
<i>Public Welfare</i>				
Public Welfare Department:				
Central Office . . . . .			19,188,952.50	
Temporary Home . . . . .			41,511.38	
Wayfarers' Lodge . . . . .	302.00		31,649.00	
Institutions Department:				
Central Office . . . . .			73,132.09	
Child Welfare Division . . . . .			632,786.19	
Department of Veterans' Services . . . . .			1,447,820.50	
<i>Libraries</i>				
Library Department . . . . .	42,038.06		2,579,527.00	
Central Library Building Roof, Construction, etc. . . . .	774.66			
<i>Recreation</i>				
Board of Recreation . . . . .			10,000.00	
Park Department . . . . .	2,100.00		2,439,184.00	
Muddy River—Leverett Pond, Dredging of . . . . .			35,000.00	
North Bennet Street Building, Restoration of . . . . .	32,149.69			
Park and Playground Improvements, etc. . . . .	43,413.84		100,000.00	
Rehabilitation of the Franklin Park Zoo . . . . .	36,501.89		20,000.00	
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of . . . . .		\$183,278.47		
Gallivan Boulevard and Washington Street, Dorchester — Playground Site . . . . .			50,000.00	
The William J. Barry Playground, Restoration of Removal of Trees Afflicted with the Dutch Elm Disease Park, South End District . . . . .	10,282.25		60,000.00	
Playground, West Roxbury District . . . . .				
Land for Park Purposes, Brighton Section, Purchase of . . . . .				
<i>Enterprises</i>				
Public Works Department:				
Ferry Service . . . . .			380,046.47	
Ferry Improvements, etc. . . . .	523.75			
Boston Housing Authority . . . . .			25,000.00	
South Boston Project . . . . .	84,554.92			
MISCELLANEOUS				
Market Division . . . . .			28,195.94	
Park Department:				
Cemetery Division . . . . .	5,124.95		209,044.00	
Fairview Cemetery, Extension of . . . . .	8,000.00			
Cemetery Division, Maintenance and Improvement of . . . . .		60,000.00		

**EXHIBIT B-3**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**GENERAL REVENUE FUNDS**  
**SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES**  
**FISCAL YEAR ENDED DECEMBER 31, 1950**

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1951
\$13,000.00	\$1,000.00	\$734,681.27	\$714,187.32	\$13,251.63	\$727,438.95	\$734.33	\$6,507.99
	26,000.00	27,170.65	22,093.76		22,093.76		5,076.89
		5,127,863.00	5,052,937.75	45,789.09	5,098,726.84	15,673.90	13,462.26
18,533.75		1,484,741.75	1,434,326.03	50,415.72	1,484,741.75		
		45,980.00	34,335.25	30.20	34,365.45	11,614.55	
	136,164.75	9,534,951.73	8,888,827.67	295,724.69	9,184,552.36	309,241.62	41,157.75
27,631.00		242,641.76	191,711.80	703.80	192,415.60		50,226.16
	7,000.00	1,877,328.30	1,785,073.84	65,111.18	1,850,185.02	7,745.03	19,398.25
5,000.00		260,231.51	135,351.75	338.00	135,689.75		124,541.76
35,000.00	15,000.00	1,433,419.62	1,345,432.81	72,772.95	1,418,205.76	15,213.86	
		453,046.76	46,147.46	6,860.14	53,007.60		400,039.16
		248,266.11	77,847.46	6,886.31	84,733.77		163,532.34
	3,500.00	13,667.44	12,692.80	186.91	12,879.71	787.73	
	2,572.80	109,197.20	101,980.01	2,040.32	104,020.33	5,176.87	
	159,598.10	19,029,354.40	18,791,840.16	223,394.01	19,015,234.17	10,659.23	3,461.00
3,720.10		45,231.48	41,405.32	3,392.54	44,797.86	433.62	
5,878.00		37,829.00	29,932.60	6,144.67	36,077.27	1,115.73	636.00
		75,704.89	74,376.81	509.92	74,886.73	818.16	
2,572.80		636,286.19	561,197.32	72,701.18	633,898.50	2,387.69	
3,500.00		1,602,428.18	1,557,429.44	44,959.74	1,602,389.18	39.00	
154,607.68							
		2,621,565.06	2,552,661.25	38,483.52	2,591,144.77	5,997.54	24,422.75
		774.66	214.61		214.61	560.05	
		10,000.00	3,753.71	342.57	4,096.28	5,903.72	
26,000.00	116.17	2,467,167.83	2,427,334.08	34,687.46	2,462,021.54	3,969.69	1,176.60
	35,000.00						
116.17		32,265.86	32,265.86		32,265.86		
		143,413.84	80,969.65	9,625.81	90,595.46		52,818.38
		56,501.89	17,864.59	2,487.95	20,352.54		36,149.35
		183,278.47	183,278.47		183,278.47		
		50,000.00	48,752.10		48,752.10		1,247.90
		60,000.00	34,665.08		34,665.08		25,334.92
35,000.00		35,000.00	21,658.00		21,658.00		13,342.00
		10,282.25					10,282.25
11,000.00		11,000.00					11,000.00
23,000.00		23,000.00	23,000.00		23,000.00		
	15,000.00	365,046.47	292,009.50	50,862.95	342,872.45	14,222.37	7,951.65
	300.00	223.75				223.75	
		25,000.00	25,000.00		25,000.00		
		84,554.92	84,554.92		84,554.92		
594.88		28,790.82	28,421.06	243.19	28,664.25	126.57	
	3,000.00	211,168.95	193,877.73	6,789.13	200,666.86	9,464.38	1,037.71
		8,000.00	1,174.90		1,174.90		6,825.10
		60,000.00	54,505.05		54,505.05		5,494.95

EXHIBIT B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Balances from 1949	Credits		Loans
		Revenue Received	Appropriations	
Workmen's Compensation Service . . . . .			\$26,259.00	
Workmen's Compensation . . . . .			74,600.00	
Municipal Employment Bureau . . . . .			23,346.00	
Art Department . . . . .			2,470.00	
Executions of Court, Damage Claims and Reimbursements . . . . .			235,000.00	
Board of Real Estate Commissioners . . . . .			73,262.15	
Houghton and Dutton Building, Roof Repairs, etc. . . . .	\$1,174.20			
Construction of Buildings and Original Equipment and Fur- nishings Thereof . . . . .	490,622.87			
Relocation of Buildings, East Boston District . . . . .	250,000.00			
Reserve Fund . . . . .			450,000.00	
Pensions and Annuities . . . . .			2,423,131.19	
Care of Veterans' Graves . . . . .			13,431.22	
Bond Allotment Plan . . . . .			48,000.00	
Totals — City Budget . . . . .	\$2,131,289.32	\$243,433.45	\$81,283,744.52	

SCHOOL BUDGET  
*School Committee*

Administration . . . . .			\$1,085,629.65	
General Administration . . . . .				
Business Administration . . . . .				
Educational Administration . . . . .				
Instruction . . . . .	\$27,675.00		17,945,356.06	
Educational Direction and Supervision . . . . .				
Elementary Schools . . . . .				
Junior High Schools . . . . .				
Latin and Day High Schools . . . . .				
Teachers College . . . . .				
Special Education . . . . .				
Physical Education . . . . .				
Evening and Summer Schools . . . . .				
Stores and Other Expenditures . . . . .				
Auxiliary Services . . . . .			1,316,893.53	
School Physicians and Nurses . . . . .				
School Medical Aids . . . . .				
Transportation of Pupils . . . . .				
Extended Use of Public Schools . . . . .				
School Lunches . . . . .				
Operation of Plant . . . . .			2,588,197.98	
Office of Schoolhouse Custodian . . . . .				
Custodians . . . . .				
Fuel . . . . .				
Light and Power . . . . .				
Telephone . . . . .				
Other Expenditures . . . . .				
Fixed Charges . . . . .			213,142.53	
Pensions to Teachers . . . . .	16,345.25	\$401,186.76		
School Lunch Account, Chapter 417, Acts of 1950 . . . . .			256,965.22	
Physical Education, Chapter 658, Acts of 1950 . . . . .			112.19	
Totals — School Committee . . . . .	\$44,020.25	\$658,264.17	\$23,149,219.75	



EXHIBIT B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1950

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining in Treasury	Carried Forward to 1951
\$27,500.00		\$26,259.60	\$26,070.54	\$30.50	\$26,101.04	\$158.56	
		102,100.00	99,834.91	1,164.61	100,999.52	1,100.48	
		23,346.00	23,111.30	33.00	23,144.30	201.70	
		2,470.00	2,407.86	33.58	2,441.44	28.56	
		235,000.00	214,432.21	1,234.91	215,667.12	19,332.88	
		73,262.15	65,160.54	4,825.77	69,986.31	3,275.84	
		1,174.20	1,174.20		1,174.20		
		490,622.87	44,463.25	1,777.89	46,241.14		\$444,381.73
		250,000.00	177,856.84	21,358.41	199,215.25		50,784.75
18,928.00	\$399,065.49	50,934.51				50,934.51	
300.00	43,600.00	2,398,459.19	2,389,398.39	510.00	2,389,908.39	8,550.80	
		13,731.22	13,692.92	5.00	13,697.92	33.30	
		48,000.00	47,886.67	3.50	47,890.17	109.83	
\$1,075,666.13	\$930,863.87	\$83,803,269.55	\$79,014,917.77	\$1,865,837.65	\$80,880,755.42	\$749,292.30	\$2,173,221.83
							Available for Appropriation in 1951
	\$30,000.00	\$1,055,629.65	\$1,005,700.05	\$32,053.99	\$1,037,754.04	\$17,875.61	
			70,502.41	7,772.60	78,275.01		
			331,239.45	11,778.15	343,017.60		
			603,958.19	12,503.24	616,461.43		
\$100,000.00	25,675.00	18,047,356.06	17,826,117.55	113,659.41	17,939,776.96	107,579.10	
			419,059.15	2,241.01	421,300.16		
			7,154,285.16	12,724.91	7,167,010.07		
			1,994,875.67	3,813.01	1,998,688.68		
			5,134,229.85	16,159.69	5,150,389.54		
			221,551.97	4,412.52	225,964.49		
			1,955,626.52	27,239.34	1,982,865.86		
			742,268.91	23,553.22	765,822.13		
			200,354.64	3,100.76	203,455.40		
			3,865.68	20,414.95	24,280.63		
4,000.00	10,000.00	1,310,893.53	1,202,032.07	3,411.63	1,205,443.70	105,449.83	
			372,417.78	1,982.21	374,399.99		
			40,124.21		40,124.21		
			24,637.78	1,010.10	25,647.88		
			137,733.42	419.32	138,152.74		
			627,118.88		627,118.88		
	74,000.00	2,514,197.98	2,335,979.53	129,934.87	2,465,914.40	48,283.58	
			37,068.05	252.48	37,320.53		
			1,612,066.60	10,076.67	1,622,143.27		
			371,849.46	60,846.88	432,696.34		
			224,482.61	30,139.10	254,621.71		
			55,535.61	10,492.88	66,028.49		
			34,977.20	18,126.86	53,104.06		
10,000.00		223,142.53	203,672.72	11,225.01	214,897.73	8,244.80	
			417,532.01		410,362.98		\$7,169.03
			256,965.22	50,117.45	128,276.43	178,393.88	78,571.34
			112.19				112.19
\$114,000.00	\$139,675.00	\$23,825,829.17	\$23,033,982.35	\$418,561.34	\$23,452,543.69	\$287,432.92	\$85,852.56

EXHIBIT B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Balances from 1949	Credits		Loans
		Revenue Received	Appropriations	
<i>Department of School Buildings</i>				
Alterations, Repairs, Furniture and Fixtures . . . . .	\$221,298.00		\$2,646,138.31	
Administration Expenses — Salaries . . . . .			333,200.00	
Administration Expenses — Office Expenses . . . . .			29,000.00	
Alterations, Furniture and Equipment for Special Educational Needs . . . . .	108,352.42		50,000.00	
General Alterations and Repairs . . . . .	112,945.58		2,233,938.31	
Land and Buildings for Schools . . . . .	\$746,205.63		\$755,628.08	
Rent of Hired Accommodations . . . . .			6,420.00	
Land and Buildings for Schools . . . . .	746,205.63		749,208.08	
Totals — Department of School Buildings . . . . .	\$967,503.63		\$3,401,766.39	
Grand Totals — School Budget . . . . .	\$1,011,523.88	\$658,264.17	\$26,550,986.14	

COUNTY BUDGET

*General Government*

Miscellaneous Expenses:		
Auditing Department . . . . .	\$64.07	\$28,772.67
Budget Department . . . . .		25,008.87
Collecting Department . . . . .		700.00
Treasury Department . . . . .		6,620.30
Registry of Deeds . . . . .		352,084.54
Index Commissioners . . . . .		39,599.70
County Court House (Custodian) . . . . .		524,866.23
County Buildings . . . . .		163,599.68

*Correction*

Jail		356,504.72
Jail Improvements . . . . .	49,475.79	26,000.00
Penal Institutions Department:		
Central Office . . . . .		65,227.99
House of Correction . . . . .		763,009.77
Special Improvements and Repairs . . . . .		15,000.00
Emergency Repairs, etc. . . . .	72,123.18	
Middlesex County Training School . . . . .		50,000.00

*Judicial*

Central Courts:		
Supreme Judicial Court . . . . .		68,550.84
Superior Court, Civil Session, General Expenses . . . . .		578,494.25
Superior Court, Civil Session, Clerk's Office . . . . .		300,794.51
Superior Court, Criminal Session . . . . .		653,309.17
Municipal Court, City of Boston . . . . .		666,276.00
Boston Juvenile Court . . . . .		68,521.33
Probate Court . . . . .	8,500.00	65,756.00
District Courts:		
Municipal Court, Charlestown District . . . . .		50,597.38
East Boston District Court . . . . .		52,158.05
Municipal Court, South Boston District . . . . .		60,116.75
Municipal Court, Dorchester District . . . . .		81,926.05
Municipal Court, Roxbury District . . . . .		173,725.84
Municipal Court, West Roxbury District . . . . .		62,192.50
Municipal Court, Brighton District . . . . .		42,884.04
District Court of Chelsea . . . . .		63,240.17
Medical Examinations:		
Medical Examiner Service, Northern Division . . . . .		36,242.75
Medical Examiner Service, Southern Division . . . . .		25,050.28
Associate Medical Examiner Service, Northern Division, . . . . .		3,532.50
Associate Medical Examiner Service, Southern Division, . . . . .		3,377.50

EXHIBIT B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1950

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Available for Appropriation in 1951	Carried Forward to 1951
		\$2,867,436.31	\$1,610,436.96	\$151,762.73	\$1,762,199.69	\$181,681.81	\$923,554.81
		333,200.00	315,026.07		315,026.07	18,173.93	
		29,000.00	21,308.96	2,571.97	23,970.93	5,029.07	
		158,352.42	144,265.39	5,315.93	149,581.32	4,710.99	4,060.11
		2,346,883.89	1,129,746.54	143,874.83	1,273,621.37	153,767.82	919,494.70
\$28,000.00		\$1,529,833.71	\$37,160.11	\$36,120.35	\$73,280.46	\$1,299.70	\$1,455,253.55
		6,420.00	4,944.30	176.00	5,120.30	1,299.70	
28,000.00		1,523,413.71	32,215.81	35,944.35	68,160.16		1,455,253.55
\$28,000.00		\$4,397,270.02	\$1,647,597.07	\$187,883.08	\$1,835,480.15	\$182,981.51	\$2,378,808.36
\$142,000.00	\$139,675.00	\$28,223,099.19	\$24,681,579.42	\$606,444.42	\$25,288,023.84	\$470,414.43	\$2,464,660.92
						Remaining in Treasury	
\$340.87		\$29,177.61	\$28,550.22	\$427.39	\$28,977.61	\$200.00	
		25,008.87	23,623.13	295.30	23,918.43	1,090.44	
		700.00	699.96		699.96	.04	
		6,620.30	6,574.51		6,574.51	45.79	
3,010.78	\$500.00	354,595.32	344,464.10	6,342.39	350,806.49	3,788.83	
		39,599.70	39,427.03		39,427.03	172.67	
		524,866.23	498,327.83	18,096.32	516,424.15	8,442.08	
2,450.00	7,500.00	158,549.68	149,202.84	5,433.00	154,635.84	3,913.84	
6,500.00		363,004.72	349,234.00	10,062.43	359,296.43	3,708.29	
	17,000.00	58,475.79	4,112.56		4,112.56		\$54,363.23
		316.03	64,911.96		64,091.47	\$20.49	
11,000.00	8,903.31	765,106.46	706,044.62	32,829.57	738,874.19	14,391.98	11,840.29
	3,209.75	11,790.25		9,368.22	9,368.22		2,422.03
	8,165.25	63,957.93	63,957.93		63,957.93		
4,503.31		54,503.31	36,972.85	17,530.46	54,503.31		
3,971.87	1,260.00	71,262.71	69,905.61	544.13	70,449.74	\$12.97	
26,552.50		605,046.75	601,610.40	2,494.35	604,104.75	942.00	
		300,794.51	299,135.51	1,053.28	300,188.79	605.72	
	8,051.10	645,258.07	626,345.03	2,118.76	628,463.79	16,794.28	
27,450.00		693,726.00	683,778.52	5,452.39	691,230.91	2,495.09	
362.18		68,883.51	67,207.43	750.58	67,958.01	925.50	
2,500.00		76,756.00	51,015.75	22,803.79	73,819.54	2,936.46	
1,260.00		51,857.38	50,988.12	369.00	51,357.12	500.26	
1,099.66		53,257.71	52,387.26	488.65	52,875.91	381.80	
391.17		60,507.92	59,793.15	323.83	60,116.98	390.94	
995.37		82,921.42	81,032.04	823.97	81,856.01	1,065.41	
8,196.15		181,921.99	179,838.14	1,551.75	181,389.89	532.10	
316.03		62,508.53	62,180.13	323.80	62,503.93	4.60	
		42,884.04	41,651.90	582.07	42,233.97	650.07	
500.00		63,740.17	62,733.94	503.64	63,237.58	502.59	
		36,242.75	34,801.65	495.10	35,296.75	946.00	
25.50		25,075.78	24,533.86	464.28	24,998.14	77.64	
41.44		3,573.94	3,511.44	13.25	3,524.69	49.25	
		3,377.50	3,293.81	23.25	3,319.06	58.44	

EXHIBIT B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Balances from 1949	Credits		Loans
		Revenue Received	Appropriations	
Other:				
Social Law Library . . . . .			\$1,000.00	
Insanity Cases . . . . .			45,175.00	
Miscellaneous Expenses:				
Sheriff . . . . .			7,675.00	
<i>Miscellaneous</i>				
Pensions and Annuities . . . . .			93,303.60	
Totals — County Budget . . . . .	\$130,163.04		\$5,620,893.98	
DEBT REQUIREMENTS				
Redemption of Funded Debt:				
City . . . . .	\$616.21	\$1,565,409.17	\$8,218,427.52	
County . . . . .			107,000.00	
Redemption of Floating Debt:				
Revenue Anticipation Loans . . . . .				\$55,000,000.00
Interest Payments:				
City . . . . .	23,315.30	340.00	1,659,192.20	
County . . . . .			21,887.50	
Totals — Debt Requirements . . . . .	\$23,931.51	\$1,565,749.17	\$10,006,507.22	\$55,000,000.00
Pension Accumulation Fund . . . . .		\$331,177.75	\$1,852,019.00	
STATE TAX AND ASSESSMENTS				
State Tax and Miscellaneous Assessments . . . . .	\$697.69†		\$62,497.17	
Metropolitan District Assessments . . . . .	126,578.03†		1,516,739.66	
Metropolitan Transit Authority Assessments . . . . .	131,099.91†		1,379,400.18	
Totals — State Tax and Assessments . . . . .	\$258,375.63†		\$2,958,637.01	
REFUNDS				
City Activities . . . . .		\$46,892.83		
County Activities . . . . .		9,631.76		
Taxes . . . . .		3,114,443.36		
Totals — Refunds . . . . .		\$3,170,967.95		
MISCELLANEOUS				
Damages by Dogs, etc. . . . .				
Premiums on Permanent Loans . . . . .		\$24,684.00		
Overlay Funding Account . . . . .			\$2,000,000.00	
Unliquidated Reserve — City — 1946 . . . . .				
Unliquidated Reserve — County — 1946 . . . . .				
Parking Meter Fees . . . . .				
Public Welfare Department, Refund Account . . . . .				
Totals — Miscellaneous . . . . .		\$24,684.00	\$2,000,000.00	

† Underestimate.

EXHIBIT B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1950

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1951
\$5,432.00		\$1,000.00 50,607.00 7,675.00	\$1,000.00 48,551.27 7,638.96	\$2,050.65 30.00	\$1,000.00 50,601.92 7,668.96	\$5.08 6.04	
		93,303.60	91,297.41	10.00	91,307.41	1,996.19	
\$106,898.83	\$54,905.44	\$5,803,050.41	\$5,521,297.11	\$143,874.87	\$5,665,171.98	\$69,252.88	\$68,625.55
\$650,523.11		\$10,434,976.01 107,000.00	\$10,417,000.00 107,000.00		\$10,417,000.00 107,000.00		\$17,976.01
8,250.00		55,000,000.00 1,691,037.50 21,887.50	55,000,000.00 1,645,782.20 21,887.50		55,000,000.00 1,645,782.20 21,887.50	\$37,065.30	8,250.00
\$658,773.11		\$67,254,961.01	\$67,191,669.70		\$67,191,669.70	\$37,065.30	\$26,226.01
		<u>\$2,183,196.75</u>	<u>\$2,183,196.75</u>		<u>\$2,183,196.75</u>		
		\$61,799.48 1,390,161.63 1,248,300.27	\$64,958.29 1,542,847.00 1,282,860.49		\$64,958.29 1,542,847.00 1,282,860.49	\$394.68	\$3,158.81† 152,685.37† 34,954.90†
		<u>\$2,700,261.38</u>	<u>\$2,890,665.78</u>		<u>\$2,890,665.78</u>	<u>\$394.68</u>	<u>\$190,799.08†</u>
		\$46,892.83 9,631.76 3,114,443.36	\$46,892.83 9,631.76 3,114,443.36		\$46,892.83 9,631.76 3,114,443.36		
		<u>\$3,170,967.95</u>	<u>\$3,170,967.95</u>		<u>\$3,170,967.95</u>		
\$19,004.04	\$17,976.01	\$19,004.04 6,707.99 2,000,000.00	\$14,158.64 6,707.99	\$4,845.40	\$19,004.04 6,707.99	\$2,000,000.00	
11,742.04		11,742.04				11,742.04	
205.50		205.50				205.50	
225,000.00		225,000.00				225,000.00	
129,530.52		129,530.52				129,530.52	
\$385,482.10	\$17,976.01	\$2,392,190.09	\$20,866.63	\$4,845.40	\$25,712.03	\$2,366,478.06	

† Underestimate.

**SCHEDULE B-1**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Summary of Receipts**  
**Fiscal Year Ended December 31, 1950**

<b>TAXES:</b>	
<i>Current Year's Levy:</i>	
Real Property . . . . .	\$81,850,118.24
Personal Property . . . . .	7,952,246.17
Motor Vehicle Excise . . . . .	1,120,485.98
Poll . . . . .	310,798.00
Excise Tax, Foreign Ships . . . . .	13,333.33
Reimbursements by State for loss of taxes:	
Land for public institutions . . . . .	136,094.90
Housing Projects, service charges in lieu of taxes . . . . .	582,580.38
	<hr/>
	\$91,965,657.00
	<i>112,485</i>
	<i>90845172</i>
<i>Prior Years' Levies:</i>	
Real Property . . . . .	\$3,445,399.56
Personal Property . . . . .	346,285.77
Motor Vehicle Excise . . . . .	987,316.11
Poll . . . . .	42,185.12
	<hr/>
	4,821,186.56
<i>Interest and Penalties on Delinquent Taxes:</i>	
Real and Personal Property . . . . .	\$129,233.77
Tax Titles . . . . .	12,606.60
Motor Vehicle Excise . . . . .	15,731.68
	<hr/>
	157,572.05
Tax Titles and Possessions . . . . .	403,150.16
	<hr/>
Total Taxes, Interest and Penalties . . . . .	\$97,347,565.77
<b>LICENSES AND PERMITS:</b>	
<i>Use of Streets:</i>	
Street Laying-Out Department . . . . .	\$123,143.38
Boston Traffic Commission . . . . .	20,775.96
Paving Service . . . . .	29,181.16
Sewer Service . . . . .	937.16
	<hr/>
	\$174,037.66
<i>Business Licenses and Permits:</i>	
Alcoholic Beverages . . . . .	\$1,562,712.00
<i>Health:</i>	
Licensing Board . . . . .	41,275.00
Health Department . . . . .	36,467.60
	<hr/>
	\$77,742.60
<i>Police and Protective:</i>	
Police Department . . . . .	50,852.25
Peddlers' Licenses issued by State . . . . .	8,725.00
Health Department . . . . .	5,468.00
Peddlers' Licenses — County of Suffolk . . . . .	1,197.00
Street Laying-Out Department . . . . .	12,683.00
City Clerk . . . . .	60.00
	<hr/>
	\$78,985.25
<i>Amusements:</i>	
Mayor's Office . . . . .	112,087.60
Mayor's Office—State Share, Sunday Licenses . . . . .	42,636.00
Licensing Board . . . . .	32,893.00
City Clerk . . . . .	4,225.00
	<hr/>
	\$191,841.60
<i>Professional and Occupational:</i>	
Board of Examiners . . . . .	6,791.00
Licensing Board . . . . .	4,379.00
Police . . . . .	705.00
	<hr/>
	\$11,875.00
	<hr/>
	1,923,156.45

SCHEDULE B-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF RECEIPTS  
FISCAL YEAR ENDED DECEMBER 31, 1950

*Non-Business Licenses and Permits:*

Animal:

School Department . . . . . \$36,186.50

Marriage:

Registry Department . . . . . 19,270.79

Building Structure and Equipment:

Building Department . . . . . 85,201.50

Electrical Inspection Division . . . . . 73,607.17

Street Laying-Out Department . . . . . 6,720.04

\$165,528.71

All Other:

Fire Department . . . . . 94,051.14

Police Department . . . . . 1,306.50

\$95,357.64

\$316,343.64

Total Licenses and Permits . . . . . \$2,413,537.75

FINES, FORFEITS AND PENALTIES:

*Fines:*

Municipal Court, Criminal Session . . . . . \$338,329.49

Roxbury District Court . . . . . 49,395.14

Superior Court, Criminal Session . . . . . 51,257.94

South Boston District Court . . . . . 11,318.90

Charlestown District Court . . . . . 5,900.26

Dorchester District Court . . . . . 16,504.17

West Roxbury District Court . . . . . 14,025.76

East Boston District Court . . . . . 15,119.29

Chelsea District Court . . . . . 8,846.10

Brighton District Court . . . . . 16,578.68

\$527,275.73

*Forfeited Recognizances:*

Municipal Court, Criminal Session . . . . . \$1,471.00

Superior Court, Criminal Session . . . . . 3,525.00

South Boston District Court . . . . . 3,500.00

8,496.00

Total Fines, Forfeits and Penalties . . . . . 535,771.73

REVENUES FROM USE OF PROPERTY AND MONEY:

*Rents and Concessions:*

Board of Real Estate Commissioners . . . . . \$107,903.56

Canal Street Land . . . . . 10,985.66

Public Buildings Department . . . . . 14,069.36

Street Laying-Out Department . . . . . 575.02

Off-Street Parking Rentals . . . . . 160,798.36

\$294,331.96

*Interest and Premiums:*

Premiums on Permanent Loans . . . . . \$24,684.00

Accrued Interest on Loans Negotiated . . . . . 8,250.00

Premiums on Temporary Loans . . . . . 1,180.00

34,114.00

Total Revenues from Use of Property and Money . . . . . 328,445.96

SCHEDULE B-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF RECEIPTS  
FISCAL YEAR ENDED DECEMBER 31, 1950

## REVENUES FROM OTHER AGENCIES:

*Proportionally Shared State Taxes:*

Personal Income Taxes . . . . .	\$4,753,547.77	
Corporation Taxes . . . . .	4,159,545.87	
	<hr/>	\$8,913,093.64

*State Grants in Aid:*

## For Charities and Relief:

Public Welfare Department . . . . .	\$9,299,987.21	
Department of Veterans' Services . . . . .	527,022.24	
	<hr/>	\$9,827,009.45

## For School Purposes:

School Department . . . . .	798,717.32	
Pensions to Teachers . . . . .	637,364.51	
	<hr/>	\$1,436,081.83

## For Public Health:

Health Department . . . . .	30,912.67	
Sanatorium Division . . . . .	242,403.00	
	<hr/>	\$273,315.67

## All Other:

Meal Tax . . . . .	306,806.58 ✓	
Public Buildings Department . . . . .	15,000.00 ✓	
Suffolk County Court House . . . . .	156,317.00	
Boxing Commission . . . . .	3,959.12	
	<hr/>	\$482,082.70

12,018,489.65

*Grants from Federal Government:*

## For School Purposes:

School Department . . . . .	88,877.12	
-----------------------------	-----------	--

*Revenue from Private Sources:*

## Donations:

School Department . . . . .	\$553.00	
Public Celebrations . . . . .	154.98	
	<hr/>	707.98

## Unclaimed Money and Property:

Police Department . . . . .	1,187.70	
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Total Revenue from Other Agencies . . . . . \$21,022,356.09

## SERVICE CHARGES FOR CURRENT SERVICES:

*General Government:*

## Recording of Legal Instruments:

Registry of Deeds . . . . .	\$125,715.05	
City Clerk Department . . . . .	53,433.65	
Land Court . . . . .	13,334.25	
	<hr/>	\$192,482.95



SCHEDULE B-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS  
FISCAL YEAR ENDED DECEMBER 31, 1950

Court Costs, Fees and Charges:

Municipal Civil Court . . . . .	\$38,429.71
Superior Civil Court . . . . .	66,385.16
Supreme Judicial Court . . . . .	1,753.35
Superior Criminal Court . . . . .	235.75

\$106,803.97

All Other:

Land Court Cases . . . . .	9,306.91
Insanity Cases . . . . .	6,140.70
City Clerk Department . . . . .	1,608.43
Public Buildings Department . . . . .	688.65
Election Department . . . . .	1,380.00
Board of Zoning Adjustment . . . . .	525.00
Health Department . . . . .	1,904.79
Brighton District Court . . . . .	1,597.41
Suffolk County Court House . . . . .	490.70
Public Works — Central Office . . . . .	1,802.00
Supply Department . . . . .	181.25
Treasury Department . . . . .	437.53
Registry of Deeds . . . . .	159.92
Licensing Board . . . . .	232.30
Probate Court . . . . .	37.10
Finance Commission . . . . .	2.00
Street Laying-Out Department . . . . .	621.84
Collecting Department . . . . .	6,262.00
Building Department . . . . .	1,622.50
City Planning Board . . . . .	33.45
Auditing Department . . . . .	283.47
City Council . . . . .	41.00
Charlestown District Court . . . . .	1,458.67
West Roxbury Court . . . . .	380.00

\$37,197.62

\$336,484.54

*Safety:*

Weights and Measures Department . . . . .	\$21,250.30
Police Department . . . . .	20,531.41
Fire Department . . . . .	9,616.20
Board of Appeal . . . . .	3,210.00

54,607.91

*Highways:*

Bridge Service . . . . .	\$42,564.48
Paving Service . . . . .	1,285.27
Ferry Service . . . . .	47,176.02
Sidewalk Assessments . . . . .	370.72
Boston Traffic Commission . . . . .	3,479.13
Lighting Service . . . . .	21.90

94,897.52

*Sanitation:*

Sewer Service . . . . .	\$24,933.35
Sanitary Service . . . . .	4,724.21

29,657.56

*Health:*

Registry Department . . . . .	\$39,992.49
Health Department . . . . .	12.00

40,004.49

SCHEDULE B-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF RECEIPTS  
FISCAL YEAR ENDED DECEMBER 31, 1950

*Hospitals:*

## Hospital Fees:

Hospital Department . . . . .	\$1,694,678.83
Health Department . . . . .	60,657.68
	<hr/>
	\$1,755,336.51

## All Other:

Hospital Department . . . . .	37,914.06
Sanatorium Division . . . . .	4,525.15
	<hr/>
	\$42,439.21

\$1,797,775.72

*Charities:*

Public Welfare Department . . . . .	\$249,944.21
Child Welfare Division . . . . .	37,074.13
Long Island Hospital . . . . .	39,991.46
Steamers . . . . .	5,013.14
Institutions Department, Central Office . . . . .	3.50
	<hr/>

332,026.44

*Correction:*

House of Correction . . . . .	\$12,263.07
Jail . . . . .	7,298.90
	<hr/>

19,561.97

*Schools:*

School Department . . . . .	\$881,879.60
Department of School Buildings . . . . .	2,164.69
	<hr/>

884,044.29

*Libraries:* . . . . . 32,952.70

*Recreation:*

## Admission and Use Fees:

Park Department . . . . .	\$55,416.08
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## Golf Fees:

Park Department . . . . .	48,567.00
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## All Other:

Park Department . . . . .	1,914.94
	<hr/>

105,898.02

*Miscellaneous:*

Markets . . . . .	\$115,951.61
Conscience Fund . . . . .	1,952.93
General Revenue Discounts:	
City Departments . . . . .	3,251.14
County Departments . . . . .	125.10
Automotive Division (Sale of Junk) . . . . .	13,566.60
	<hr/>

134,847.38

Total Service Charges for Current Services . . . . . \$3,862,758.54

## LOANS:

*Tax and Revenue Anticipation:*

Temporary . . . . . \$55,000,000.00

SCHEDULE B-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS

FISCAL YEAR ENDED DECEMBER 31, 1950

CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS:

*Contributions from Active Funds for Debt Redemption:*

Sinking Fund Commission . . . . .	\$1,565,749.17	
Water Service Surplus . . . . .	632,547.10	
	<hr/>	\$2,198,296.27

*Trust Fund Income Appropriated for Maintenance:*

Parkman Fund . . . . .	\$183,278.47	
Cemetery Fund . . . . .	60,000.00	
Permanent School Pension Fund . . . . .	95,000.00	
	<hr/>	338,278.47

*Transfers from Special Revenue Funds:*

Parking Meter Fees . . . . .	\$405,000.00	
Unliquidated Reserve, 1948 . . . . .	11,947.54	
Sales of City Property, General . . . . .	34,000.00	
Sales of City Property, Schools . . . . .	28,000.00	
	<hr/>	478,947.54

Total Contributions and Transfers from Other Funds . . . . .	\$3,015,522.28
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Total General Revenue Receipts . . . . .	<u>\$183,525,958.12</u>
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RECAPITULATION

Taxes, Interest and Penalties . . . . .	\$97,347,565.77
Licenses and Permits . . . . .	2,413,537.75
Fines, Forfeits and Penalties . . . . .	535,771.73
Revenues from Use of Property and Money . . . . .	328,445.96
Revenues from Other Agencies . . . . .	21,022,356.09
Service Charges for Current Services . . . . .	3,862,758.54
Loans . . . . .	55,000,000.00
Contributions and Transfers from Other Funds . . . . .	3,015,522.28
	<hr/>
	<u>\$183,525,958.12</u>

# SCHEDULE B-2

## City of Boston and County of Suffolk

### GENERAL REVENUE FUNDS

#### Summary of Expenditures

#### Fiscal Year Ended December 31, 1950

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
<b>CITY BUDGET</b>		
<i>General Government</i>		
Mayor, Office Expenses . . . . .	\$142,949.18	\$99,608.27
City Council . . . . .	149,363.23	124,270.19
City Council Proceedings . . . . .	17,826.13	
Election Department . . . . .	440,741.96	306,007.06
Auditing Department . . . . .	164,658.10	154,895.04
Central Payroll Bureau . . . . .	45,356.56	32,592.32
Budget Department . . . . .	36,416.22	28,063.61
Assessing Department . . . . .	542,823.78	504,839.93
Collecting Department . . . . .	190,250.86	144,923.56
Treasury Department . . . . .	162,761.43	120,701.07
Supply Department . . . . .	93,902.16	81,817.81
Sinking Funds Department . . . . .	3,690.00	3,150.00
Law Department . . . . .	392,861.26	278,477.73
City Clerk Department . . . . .	79,621.49	71,344.09
City Documents . . . . .	46,174.77	
Registry Department . . . . .	113,647.09	94,618.19
Statistics Department . . . . .	21,701.63	21,545.75
City Planning Board . . . . .	39,704.51	32,992.36
Board of Zoning Adjustment . . . . .	2,491.09	990.00
Development of Master Planning Programs . . . . .	12,780.71	9,729.71
Public Buildings Department . . . . .	981,326.66	607,400.52
Boston Retirement Board . . . . .	37,659.97	27,183.65
State-Boston Retirement System, Expense Fund . . . . .	48,238.61	43,041.94
State-Boston Retirement System, Pension Fund . . . . .	250,394.00	
Military Service Credit Fund . . . . .	100,000.00	
Finance Commission . . . . .	49,255.63	41,523.69
Administrative Survey . . . . .	2,698.99	
Conventions and Entertainment of Distinguished Guests . . . . .	33,809.61	9,987.88
Public Celebrations . . . . .	136,450.24	19,278.71
Public Works Department:		
Central Office . . . . .	44,449.95	42,389.69
Automotive Division . . . . .	451,636.36	241,311.64
<i>Public Safety</i>		
Police Department . . . . .	10,277,000.12	9,334,768.54
Fire Department . . . . .	8,885,482.87	8,112,665.91
Electrical Inspection Division . . . . .	136,215.57	130,481.78
Building Department . . . . .	377,602.51	364,969.71
Board of Appeal . . . . .	19,852.81	18,700.00
Board of Examiners . . . . .	6,786.92	6,500.00
Unsafe Buildings, Securing, Removing, etc. . . . .	13,540.01	
Weights and Measures Department . . . . .	74,823.55	70,238.47
Licensing Board . . . . .	93,423.84	74,805.28
Civil Defense Activities . . . . .	7,475.76	4,215.06
<i>Highways</i>		
Public Works Department:		
Bridge Service . . . . .	716,270.39	643,513.27
Bridges, Repairs, etc. . . . .	241,934.20	
Lighting Service . . . . .	1,152,599.49	10,606.29
Paving Service . . . . .	1,233,367.29	1,124,490.33
Reconstruction of Streets . . . . .	106,976.44	
Sidewalks, Construction and Reconstruction of . . . . .	66,945.34	
Street Signs . . . . .	8,354.09	
Public Ways, Construction of . . . . .	158,890.82	158,441.90

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1950

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$5,756.34	\$1,003.69	\$14,909.71			\$21,671.17
18,210.93	2,105.38	4,776.73			
17,826.13					
114,994.36	787.28	18,244.03	\$709.23		
4,453.22	322.87	4,986.97			
4,574.01		8,190.23			
7,866.24		486.37			
10,385.27	967.18	26,631.40			
10,104.45	400.40	34,822.45			
29,260.60	272.00	12,527.76			
4,246.07	1,707.93	6,130.35			
150.00		390.00			
106,834.35	2,287.39	5,261.79			
2,312.85	159.50	5,680.69	124.36		
46,174.77					
9,957.90	15.00	9,056.00			
18.77	34.04	103.07			
5,880.48	244.98	586.69			
1,107.40		393.69			
3,051.00					
281,869.75	20,347.64	39,202.26	2,207.11	\$30,299.38	
9,535.98		940.34			
1,123.29	61.38	4,012.00			
				250,394.00	
				100,000.00	
6,649.62	163.98	724.30			194.04
2,670.54		28.45			
12,061.58		11,760.15			
62,659.19	797.45	53,714.89			
415.55	617.15	1,027.56			
29,072.28	79,770.90	68,233.63	33,247.91		
424,508.45	239,723.97	235,302.14	42,697.02		
179,562.80	308,328.08	182,548.21	102,377.87		
3,069.88	19.38	2,644.53			
7,166.18	274.47	5,089.15	103.00		
802.10		350.71			
13.40		273.52			
13,540.01					
2,429.79	418.09	1,733.01	4.19		
12,868.56	529.33	5,214.30	6.37		
1,864.75	260.01	1,135.94			
28,664.55	4,715.04	7,619.90	31,757.63		
230,767.52		6.40	11,160.28		
1,141,842.74		150.46			
14,542.48	2,890.14	11,465.58	79,978.76		
102,461.60	4,359.59	155.25			
66,945.34					
788.53	6,562.78	6.92	995.86		
448.92					

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
<b>Public Works Department (Concluded):</b>		
Snow Removal . . . . .	\$392,247.12	\$54,503.86
Street Laying-Out Department . . . . .	205,506.06	193,297.53
Boston Traffic Commission . . . . .	479,303.70	359,214.46
Parking Meters, Acquisition and Installation of . . . . .	156,000.00	
<b>Park Department:</b>		
Reconstruction and Repair of Parkways and Roadways . . . . .	38,224.04	
<i>Sanitation</i>		
<b>Public Works Department:</b>		
Sewer Service . . . . .	727,438.95	543,768.70
Sewerage Works . . . . .	22,093.76	22,093.76
Sanitary Service . . . . .	5,098,726.84	2,294,505.60
<i>Health</i>		
<b>Health Department . . . . .</b>	<b>1,484,741.75</b>	<b>1,151,959.32</b>
Federal Public Health Program . . . . .	34,365.45	33,705.17
<i>Hospitals</i>		
<b>Hospital Department . . . . .</b>	<b>9,184,552.36</b>	<b>6,400,927.78</b>
Installations, Alterations and Repairs . . . . .	192,415.60	
Sanatorium Division . . . . .	1,850,185.02	1,243,595.09
Installations, Alterations and Repairs . . . . .	135,689.75	
<b>Institutions Department:</b>		
Long Island Hospital . . . . .	1,418,205.76	779,783.26
Special Improvements and Repairs . . . . .	53,007.60	
Long Island Viaduct, Construction of . . . . .	84,733.77	
Eastern Avenue Wharf . . . . .	12,879.71	12,196.57
Steamers . . . . .	104,020.33	65,716.53
<i>Public Welfare</i>		
<b>Public Welfare Department:</b>		
Central Office . . . . .	19,015,234.17	1,194,185.13
Temporary Home . . . . .	44,797.86	27,584.20
Wayfarers' Lodge . . . . .	36,077.27	13,542.53
<b>Institutions Department:</b>		
Central Office . . . . .	74,886.73	70,730.89
Child Welfare Division . . . . .	633,898.50	79,708.30
<b>Department of Veterans' Services . . . . .</b>	<b>1,602,389.18</b>	<b>227,494.18</b>
<i>Library</i>		
<b>Library Department . . . . .</b>	<b>2,591,144.77</b>	<b>2,109,771.34</b>
Central Library Building Roof, Construction, etc. . . . .	214.61	
<i>Recreation</i>		
<b>Board of Recreation . . . . .</b>	<b>4,096.28</b>	<b>1,418.64</b>
<b>Park Department . . . . .</b>	<b>2,462,021.54</b>	<b>1,958,125.11</b>
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of . . . . .	183,278.47	183,278.47
Gallivan Boulevard and Washington Street, Dorchester-Playground Site . . . . .	48,752.10	
Land for Park Purposes, Brighton Section, Purchase of . . . . .	23,000.00	
North Bennet Street Building, Restoration of . . . . .	32,265.86	
Park and Playground Improvements, etc. . . . .	90,595.46	
Rehabilitation of the Franklin Park Zoo . . . . .	20,352.54	
Removal of Trees Afflicted with the Dutch Elm Disease . . . . .	21,658.00	
The William J. Barry Playground, Restoration of . . . . .	34,665.08	

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1950

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$152,799.16	\$117,760.26	\$54,900.37	\$12,283.47		
4,262.34	2,624.05	5,237.29	84.85		
41,137.57	32,485.85	13,233.59	33,232.23		
	156,000.00				
37,833.14	<u>508,869</u>		390.90		
151,575.66	4,402.53	21,046.90	6,645.16		
2,773,165.38	6,377.38	8,219.15	16,459.33		
277,569.23	3,330.45	50,850.31	1,032.44		
660.28	<u>7,119</u>				
300,613.01	362,130.70	2,068,054.38	52,826.49		
192,415.60					
42,271.78	43,540.90	511,198.86	7,131.85	\$2,446.54	
135,689.75	<u>423,670</u>				
79,277.51	62,927.72	474,564.11	21,486.46	166.70	
48,989.76	4,017.84				
84,733.77					
641.35	6.25	6.12	29.42		
31,379.15	1,273.95	4,776.78	873.92		
	<u>1,725</u>				
82,459.68	7,119.33	91,516.04	672.80	17,639,281.19	
3,446.84	2,747.17	10,427.88	591.77		
5,412.71	1,378.97	15,643.30	99.76		
2,496.97	123.74	1,534.47	.66		
457,360.52	88,830.53	7,983.31	15.84		
5,035.96	981.40	7,712.60	11.80	1,361,153.24	
	<u>1,111</u>				
238,227.41	174,465.95	40,848.03	27,832.04		
214.61					
50.05	1,575.60	1,051.99			
227,615.36	49,924.93	165,239.23	61,116.91		
47,629.04		471.93	651.13		
				23,000.00	
32,265.86					
90,499.87	30.28		65.31		
16,189.54	4,163.00				
21,658.00	<u>4,193</u>				
33,789.46		419.49	456.13		

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
<i>Enterprises</i>		
Public Works Department:		
Ferry Service . . . . .	\$342,872.45	\$220,576.21
Boston Housing Authority . . . . .	25,000.00	25,000.00
South Boston Project . . . . .	84,554.92	
<i>Miscellaneous</i>		
Art Department . . . . .	2,441.44	\$900.00
Board of Real Estate Commissioners . . . . .	69,986.31	38,724.75
Houghton and Dutton Building, Roof Repairs, etc. . . . .	1,174.20	
Bond Allotment Plan . . . . .	47,890.17	47,330.31
Care of Veterans Graves . . . . .	13,697.92	12,445.69
Construction of Buildings and Original Equipment and Furnishings thereof . . . . .	46,241.14	
Executions of Court, Damage Claims and Reimbursements . . . . .	215,667.12	
Market Division . . . . .	28,664.25	26,373.51
Municipal Employment Bureau . . . . .	23,144.30	22,879.76
Park Department:		
Cemetery Division . . . . .	200,666.86	143,791.43
Fairview Cemetery, Extension of . . . . .	1,174.90	
Cemetery Division, Maintenance and Improvement of . . . . .	54,505.05	54,505.05
Pensions and Annuities . . . . .	2,389,908.39	
Relocation of Buildings, East Boston District . . . . .	199,215.25	
Workmen's Compensation Service . . . . .	26,101.04	24,882.21
Workmen's Compensation . . . . .	100,999.52	
Total City Budget Expenditures (Exhibit B-3) . . . . .	<u>\$80,880,755.42</u>	<u>\$42,835,596.29</u>

SCHOOL BUDGET

*School Committee*

Administration . . . . .	\$1,037,754.04	\$911,338.89
General Administration . . . . .	78,275.01	53,595.87
Business Administration . . . . .	343,017.60	307,021.49
Educational Administration . . . . .	616,461.43	550,721.53
Instruction . . . . .	17,939,776.96	17,053,112.40
Educational Direction and Supervision . . . . .	421,300.16	411,280.70
Elementary Schools . . . . .	7,167,010.07	6,992,561.00
Junior High Schools . . . . .	1,998,688.68	1,933,605.26
Latin and Day High Schools . . . . .	5,150,389.54	4,934,033.93
Teachers College . . . . .	225,964.49	204,417.11
Special Education . . . . .	1,982,865.86	1,749,561.94
Physical Education . . . . .	765,822.13	635,497.23
Evening and Summer Schools . . . . .	203,455.40	192,155.23
Stores and Other Expenditures . . . . .	24,280.63	
Auxiliary Services . . . . .	1,205,443.70	760,443.61
School Physicians and Nurses . . . . .	374,399.99	360,811.65
School Medical Aids . . . . .	40,124.21	40,124.21
Transportation of Pupils . . . . .	25,647.88	
Extended Use of Public Schools . . . . .	138,152.74	103,704.26
School Lunches . . . . .	627,118.88	255,803.49
Operation of Plant . . . . .	2,465,914.40	1,613,116.84
Office of Schoolhouse Custodian . . . . .	37,320.53	35,799.93
Custodians . . . . .	1,622,143.27	1,569,715.45
Fuel . . . . .	432,696.34	
Light and Power . . . . .	254,621.71	



SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1950

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$79,717.19	\$974.87	\$37,008.10	\$4,596.08		
84,554.92					
1,531.34		10.10			
27,632.96	2,665.02	963.58			
1,174.20					
322.20		237.66			
347.30	625.26	279.67			
27,099.23	19,057.53		4.38		
1,298.58	16.70	935.91	39.55	\$215,667.12	
48.00		216.54			
33,754.74	15,897.59	5,395.23	1,827.87		
49.90				1,125.00	
				2,389,908.39	
189,144.81				10,070.44	
153.54	62.76	1,002.53			
15,306.95	488.75	168.63		85,035.19	
<u>\$9,123,012.70</u>	<u>\$1,848,154.28</u>	<u>\$4,387,671.61</u>	<u>\$555,908.14</u>	<u>\$22,108,547.19</u>	<u>\$21,865.21</u>
\$72,213.34	\$8,880.00	\$38,113.92	\$2,685.66	\$4,522.23	
19,100.03	1,590.00	2,299.70	135.24	1,554.17	
19,057.11	5,100.00	7,080.52	2,150.42	2,608.06	
34,056.20	2,190.00	28,733.70	400.00	360.00	
64,511.56	79,227.23	742,925.77			
5,159.93		4,859.53			
	1,800.00	172,649.07			
		65,083.42			
8,634.14	43,070.67	164,650.80			
10,557.50	700.00	10,289.88			
27,857.65	17,667.62	187,778.65			
12,177.34	15,988.94	102,158.62			
		11,300.17			
125.00		24,155.63			
46,278.73	18,793.37	379,927.99			
6,068.50		7,519.84			
25,647.88					
9,953.68		24,494.80			
4,608.67	18,793.37	347,913.35			
365,987.62		486,809.94			
1,025.00		495.60			
		52,427.82			
4,000.00		428,696.34			
249,431.53		5,190.18			

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY

Total  
Expenditures

Personal  
Service

SCHOOL BUDGET

School Committee (*Concluded*):

Telephone . . . . .	\$66,028.49	\$7,601.46
Other Expenditures . . . . .	53,104.06	
Fixed Charges . . . . .	214,897.73	2,500.00
Pensions to Teachers . . . . .	410,362.98	
School Lunch Account, Chapter 417, Acts of 1950 . . . . .	178,393.88	19,727.57
Totals, School Committee . . . . .	<u>\$23,452,543.69</u>	<u>\$20,360,239.31</u>

*Department of School Buildings*

Alterations, Repairs, Furniture and Fixtures . . . . .	\$1,762,199.69	\$315,026.07
Administration Expenses, Salaries . . . . .	315,026.07	315,026.07
Administration Expenses, Office Expenses . . . . .	25,690.24	
Alterations, Furniture and Equipment for Special Educational Needs . . . . .	147,279.95	
General Alterations and Repairs . . . . .	1,274,203.43	
Land and Buildings for Schools . . . . .	\$73,280.46	
Rent of Hired Accommodations . . . . .	5,120.30	
Land and Buildings for Schools . . . . .	68,160.16	
Totals, Department of School Buildings . . . . .	<u>\$1,835,480.15</u>	<u>\$315,026.07</u>
Total School Budget Expenditures (Exhibit B-3) . . . . .	<u>\$25,288,023.84</u>	<u>\$20,675,265.38</u>

COUNTY BUDGET

*General Government*

Miscellaneous Expenses:

Auditing Department . . . . .	\$28,977.61	\$27,871.82
Budget Department . . . . .	23,918.43	23,430.01
Collecting Department . . . . .	699.96	699.96
Treasury Department . . . . .	6,574.51	6,574.51
Registry of Deeds . . . . .	350,806.49	322,863.01
Index Commissioners . . . . .	39,427.03	38,325.79
County Court House (Custodian) . . . . .	516,424.15	403,227.35
County Buildings . . . . .	154,635.84	118,053.73

*Correction*

Jail . . . . .	359,296.43	256,306.11
Jail Improvements . . . . .	4,112.56	
Penal Institutions Department:		
Central Office . . . . .	64,091.47	62,017.42
House of Correction . . . . .	738,874.19	360,793.28
Special Improvements and Repairs . . . . .	9,368.22	
Emergency Repairs, etc. . . . .	63,957.93	
Middlesex County Training School . . . . .	54,503.31	

*Judicial*

Central Courts:

Supreme Judicial Court . . . . .	70,449.74	62,852.87
Superior Court, Civil Session, General Expenses . . . . .	604,104.75	352,138.35
Superior Court, Civil Session, Clerk's Office . . . . .	300,188.79	282,768.02
Superior Court, Criminal Session . . . . .	628,463.79	421,249.39
Municipal Court, City of Boston . . . . .	691,230.91	632,770.95
Boston Juvenile Court . . . . .	67,958.01	63,550.86

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1950

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$58,427.03					
53,104.06					
81,255.20				\$131,142.53	
				410,362.98	
3,475.00	\$2,500.00	\$152,691.31			
\$633,721.45	\$109,400.60	\$1,800,468.93	\$2,685.66	\$546,027.74	
\$1,377,388.38	\$57,684.07	\$12,101.17			
13,589.07		12,101.17			
137,683.61	9,596.34				
1,226,115.70	48,087.73				
\$73,280.46					
5,120.30					
68,160.16					
\$1,450,668.84	\$57,684.07	\$12,101.17			
\$2,084,390.29	\$167,084.67	\$1,812,570.10	\$2,685.66	\$546,027.74	
\$255.18		\$850.61			
38.00	\$33.00	417.42			
5,370.25	1,229.71	21,343.52			
490.21		611.03			
63,795.02	10,045.15	33,706.46	\$5,650.17		
28,027.18	2,462.15	5,763.71	329.07		
18,488.96	8,815.42	66,640.36	8,659.78	\$385.80	
4,112.56					
683.00	299.95	1,091.10			
28,624.01	39,811.58	270,522.07	20,281.60	18,841.65	
4,870.97			4,497.25		
63,957.93					
54,503.31					
6,544.73	303.50	748.64			
243,429.82	4,052.35	4,484.23			
5,120.78	1,184.00	11,115.99			
195,435.58	1,509.31	10,269.51			
23,718.82	9,012.54	25,447.36		281.24	
3,081.51	128.65	1,196.99			

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Central Courts ( <i>Concluded</i> ):		
Probate Court . . . . .	\$73,819.54	\$22,360.08
District Courts:		
Municipal Court, Charlestown District . . . . .	51,357.12	46,702.30
East Boston District Court . . . . .	52,875.91	46,919.62
Municipal Court, South Boston District . . . . .	60,116.98	55,168.46
Municipal Court, Dorchester District . . . . .	81,856.01	75,938.14
Municipal Court, Roxbury District . . . . .	181,389.89	162,709.34
Municipal Court, West Roxbury District . . . . .	62,503.93	57,362.21
Municipal Court, Brighton District . . . . .	42,233.97	37,927.68
District Court of Chelsea . . . . .	63,237.58	57,308.45
Medical Examinations:		
Medical Examiner Service, Northern Division . . . . .	35,296.75	31,832.13
Medical Examiner Service, Southern Division . . . . .	24,998.14	19,717.78
Associate Medical Examiner Service, Northern Division . . . . .	3,524.69	2,941.44
Associate Medical Examiner Service, Southern Division . . . . .	3,319.06	2,858.31
Other:		
Social Law Library . . . . .	1,000.00	1,000.00
Insanity Cases . . . . .	50,601.92	
Miscellaneous Expenses:		
Sheriff . . . . .	7,668.96	6,999.96
<i>Miscellaneous</i>		
Pensions and Annuities . . . . .	91,307.41	
Total County Budget Expenditures (Exhibit B-3) . . . . .	<u>\$5,665,171.98</u>	<u>\$4,063,239.33</u>
DEBT REQUIREMENTS		
Redemption of Funded Debt:		
City Loans, Serial . . . . .	\$9,417,000.00	
County Loans, Serial . . . . .	107,000.00	
Rapid Transit . . . . .	1,000,000.00	
Redemption of Floating Debt:		
Revenue Anticipation Loans, Borrowed in 1949 . . . . .	10,000,000.00	
Revenue Anticipation Loans, Borrowed in 1950 . . . . .	45,000,000.00	
Interest Payments:		
City Debt . . . . .	1,193,247.50	
Refunded Interest . . . . .	151,717.57	
Temporary Loans . . . . .	300,817.13	
County Debt . . . . .	21,887.50	
Total Debt Requirements Expenditures (Exhibit B-3) . . . . .	<u>\$67,191,669.70</u>	
PENSION ACCUMULATION FUND		
Tax Levy Appropriation . . . . .	\$1,852,019.00	
Teachers' Pensions from Commonwealth . . . . .	331,177.75	
Total Expenditures (Exhibit B-3) . . . . .	<u>\$2,183,196.75</u>	
STATE TAX AND ASSESSMENTS		
Auditing Municipal Accounts . . . . .	\$30,931.87	
Smoke Inspection . . . . .	20,180.52	
State Examination of Retirement System . . . . .	9,598.33	
Charles River Bridge . . . . .	2,418.18	
Lakeville State Sanatorium . . . . .	1,734.00	
State Prison Industries . . . . .	95.39	
Total Expenditures (Exhibit B-3) . . . . .	<u>\$64,958.29</u>	

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1950

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$33,993.09	\$1,245.23	\$16,221.14			
2,684.65	261.00	1,709.17			
2,401.86	151.00	3,403.43			
3,072.85	282.00	1,593.67			
3,421.95	373.42	2,122.50			
10,820.44	816.43	7,043.68			
2,635.62	275.50	2,230.60			
1,703.36	514.17	2,088.76			
2,358.88	422.05	3,130.09	\$18.11		
2,633.35	382.70	446.77	1.80		
4,506.25	82.50	691.61			
558.00		25.25			
432.50		28.25			
50,500.00		101.92			
475.00		194.00			
				\$91,307.41	
\$872,745.62	\$83,693.31	\$495,239.84	\$39,437.78	\$110,816.10	

\$331,177.75

# SCHEDULE B-2

## CITY OF BOSTON AND COUNTY OF SUFFOLK

### GENERAL REVENUE FUNDS

#### SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
METROPOLITAN DISTRICT ASSESSMENTS		
Metropolitan Parks . . . . .	\$964,762.74	
Metropolitan Sewers (South) . . . . .	424,368.35	
Metropolitan Sewers (North) . . . . .	141,503.34	
Charles River Basin . . . . .	6,811.00	
Boston Metropolitan District, Expenses . . . . .	5,401.57	
Total Expenditures (Exhibit B-3) . . . . .	<u>\$1,542,847.00</u>	
METROPOLITAN TRANSIT AUTHORITY ASSESSMENTS		
Metropolitan Transit Authority, Deficiency, Chapter 572, Acts of 1949 . . . . .	<u>\$871,931.30</u>	
Metropolitan Transit Authority, Reduction of Principal, Chapter 572, Acts of 1949 . . . . .	<u>\$410,929.19</u>	
REFUNDS		
City Activities:		
Mayor's Office, State's Share of Sunday Licenses . . . . .	\$43,416.00	
General Revenue Discount . . . . .	2,037.63	
Street Laying-Out Permits . . . . .	700.96	
Ashes and Garbage Tickets . . . . .	401.94	
Mayor's Office, Licenses . . . . .	178.20	
Paving Service, Permits . . . . .	107.00	
Boston Traffic Commission, Permits . . . . .	23.10	
Police Department, Licenses . . . . .	22.00	
Ferry Service, Tolls . . . . .	6.00	
Total Expenditures (Exhibit B-3) . . . . .	<u>\$46,892.83</u>	
County Activities:		
Refunded Bail . . . . .	\$9,608.42	
Refunded Fines . . . . .	20.00	
Refunded General Revenue Discount . . . . .	3.34	
Total Expenditures (Exhibit B-3) . . . . .	<u>\$9,631.76</u>	
Taxes:		
Real and Personal Property . . . . .	\$3,100,735.40	
Motor Vehicle Excise . . . . .	13,292.55	
Refunded Tax Titles, General Revenue . . . . .	415.41	
Total Expenditures (Exhibit B-3) . . . . .	<u>\$3,114,443.36</u>	
MISCELLANEOUS		
Damages by Dogs, etc. . . . .	\$19,004.04	
Premiums on Permanent Loans . . . . .	6,707.99	
Total Expenditures (Exhibit B-3) . . . . .	<u>\$25,712.03</u>	

SCHEDULE B-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 1950

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
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**SCHEDULE B-3**  
**City of Boston and County of Suffolk**

**GENERAL REVENUE FUNDS**  
**Cash Receipts and Disbursements**  
**Fiscal Year Ended December 31, 1950**

Cash Balance, January 1, 1950 (Exhibit A-2, Columns 2-3-4)	\$5,744,481.5
Transfer from Water Surplus for Debt Redemption	632,547.1
Transfers from Special Revenue Funds	478,947.5

**RECEIPTS**

**Taxes:**

Levy of 1950	\$91,246,981.72	
Levies of prior years	4,821,186.56	
Tax Titles and Possessions	403,150.16	
	<hr/>	\$96,471,318.44

**Departmental Receipts:**

City of Boston	\$16,474,799.42	
County of Suffolk	812,648.47	
Schools	2,160,455.64	
	<hr/>	19,447,903.53

**Distributions by Commonwealth:**

Income Tax	\$4,753,547.77	
Corporation Tax	4,159,545.87	
Pensions to Teachers	637,364.51	
Reimbursement in Lieu of Taxes	136,094.90	
Meal Tax	306,806.58	
Court House Maintenance	156,317.00	
Boxing Commission	3,959.12	
	<hr/>	10,153,635.75

**Loans:**

Anticipation of Revenue	55,000,000.00
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**Miscellaneous:**

Sinking Funds Commission for Redemption of Debt	\$1,565,749.17	
Premium on Permanent Loans	24,684.00	
Accrued Interest	8,250.00	
	<hr/>	1,598,683.17

182,671,540.89

Total	\$189,527,517.10
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**DISBURSEMENTS**

**Maintenance and Operation of Regular Departmental Activities:**

Personal Service	\$67,574,101.00	
Contractual Services	12,080,148.61	
Equipment	2,098,932.26	
Supplies	6,695,481.55	
Materials	598,031.58	
Incidentals	21,865.21	
	<hr/>	\$89,068,560.21



SCHEDULE B-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
CASH RECEIPTS AND DISBURSEMENTS  
FISCAL YEAR ENDED DECEMBER 31, 1950

Special Departmental Charges:		
Care of Dependents . . . . .	\$4,545,829.51	
Old Age Assistance . . . . .	9,216,596.20	
Aid to Dependent Children . . . . .	3,877,136.72	
Non-contributory Pensions and Annuities . . . . .	2,696,686.04	
State and Military Aid . . . . .	1,361,153.24	
Workmen's Compensation . . . . .	104,883.70	
State Grant — Pensions to Teachers . . . . .	637,364.51	
Military and Armory . . . . .	30,299.38	
Payment of Claims, etc. . . . .	215,667.12	
Relocating Buildings, East Boston District . . . . .	10,070.44	
State-Boston Retirement System Pension Fund . . . . .	350,394.00	
Miscellaneous . . . . .	50,487.92	
	<hr/>	\$23,096,568.78
Debt Requirements:		
Redemption of funded debt . . . . .	\$10,524,000.00	
Redemption of floating debt . . . . .	55,000,000.00	
Interest . . . . .	1,667,669.70	
	<hr/>	67,191,669.70
Pension Accumulation Fund . . . . .		1,852,019.00
State Charges:		
State Tax and Assessments . . . . .	\$64,958.29	
Metropolitan District Assessments . . . . .	1,542,847.00	
	<hr/>	1,607,805.29
Metropolitan Transit Authority Deficits . . . . .		1,282,860.49
Refunds . . . . .		3,171,282.95
Premiums on Permanent Loans . . . . .		6,707.99
Damages by Dogs . . . . .		19,004.04
Transfer:		
To Special Revenue Funds . . . . .		17,204.35
	<hr/>	
Total . . . . .		\$187,313,682.80
		<hr/>
Cash Balance, December 31, 1950 (Exhibit A-2, Columns 2-3-4) . . . . .		\$2,213,834.30
		<hr/> <hr/>

**SCHEDULE B-4**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Analysis of Property and Poll Tax Accounts**  
**Fiscal Year Ended December 31, 1950**

## DEBITS

YEAR OF LEVY	Balances From 1949	Commitments	Reinstated Taxes	Reinstated Abatements	Abatements After Payments
1942 and Prior. . .	\$79,164.93		\$4,939.59		\$205.00
1943 . . . . .	54,498.16		342.30		820.00
1944 . . . . .	33,582.91		389.03		2,154.60
1945 . . . . .	45,904.67		386.50		101,940.50
1946 . . . . .	168,672.21		1,782.25		238,703.00
1947 . . . . .	318,708.57		5,998.50		395,096.08
1948 . . . . .	1,048,105.80		4,061.30		633,205.97
1949 . . . . .	5,575,713.77		943.52	\$189.04	948,182.83
1950 . . . . .	661.46*	\$99,274,450.00		1,071.00	553,187.98
Totals . . . . .	\$7,323,689.56	\$99,274,450.00	\$18,842.99	\$1,260.04	\$2,873,495.96

\* Credit.

SCHEDULE B-4  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
ANALYSIS OF PROPERTY AND POLL TAX ACCOUNTS  
FISCAL YEAR ENDED DECEMBER 31, 1950

CREDITS

Adjustments	Receipts	Transfers to Tax Titles	Abatements	Adjustments	Balances to 1951
	\$3,472.00		\$3,977.53		\$76,859.99
\$82.00	618.02		1,238.20		53,886.24
79.80	640.40	\$219.45	2,517.69		32,828.80
85.00	654.25	63.75	102,759.84		44,838.83
2,406.60	1,035.53	63.00	245,192.82		165,272.71
	14,384.77	158.10	399,164.07	\$1,497.30	304,598.91
184.34	317,820.15	244,962.81	664,071.34		458,703.11
26,454.60	3,495,245.33	505,175.70	1,486,479.46		1,064,583.27
	90,090,137.50		1,478,612.03	252.00	8,259,045.99
\$29,292.34	\$93,924,007.95	\$750,642.81	\$4,384,012.98	\$1,749.30	\$10,460,617.85

**SCHEDULE B-5**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Analysis of Changes in Surplus Account**  
**Fiscal Year Ended December 31, 1950**

Surplus as of December 31, 1949 . . . . . \$9,828,502.86

**Additions:**

**Excess Receipts over Estimates (Exhibit B-2):**

Departmental Revenues — County . . . . .	\$253,141.81	
Boston Housing Authority . . . . .	82,580.38	
Courthouse Maintenance . . . . .	6,317.00	
Excise Tax on Foreign Ships . . . . .	333.33	
Motor Vehicle Excise Taxes . . . . .	94,509.54	
Meal Tax (Old Age Assistance) . . . . .	21,345.11	
Parking Facilities Fund . . . . .	160,798.36	
Taxes — Chapter 59, Section 5A . . . . .	7,174.61	
State Boxing Commission . . . . .	3,959.12	
	<hr/>	\$630,159.26

**Unexpended Balances Remaining in Treasury (Exhibit B-3):**

City Departments . . . . .	\$749,292.30	
County Departments . . . . .	69,252.88	
Debt Requirements . . . . .	37,065.30	
Unliquidated Reserves . . . . .	11,947.54	
Metropolitan Transit Authority Deficit . . . . .	394.68	
	<hr/>	\$867,952.70

**Supplementary Assessments:**

Commonwealth of Massachusetts . . . . .	\$14,130.40	
Town of Brookline . . . . .	1,719.90	
Real estate, personal property and poll taxes . . . . .	13,834.00	
	<hr/>	29,684.30
Tax Titles, General Revenue — Receipts . . . . .		255,455.16
Tax Possessions — Receipts . . . . .		147,695.00
Reinstated Taxes (Schedule B-4) . . . . .		18,842.99
Tax Title Abatements Charged to Overlays (Schedule C-3) . . . . .		61,873.99
Motor Vehicle Excise Tax Refund Charged in Prior Year . . . . .		6.00
Miscellaneous Credit Adjustments . . . . .		26,144.16
		<hr/>
		2,037,813.56
		<hr/>
		\$11,866,316.42

**Decreases:**

**Deficits in Estimated Receipts (Exhibit B-2):**

Departmental Revenues — City . . . . .	\$64,308.35	
Income Tax . . . . .	788,310.40	
Corporation Tax . . . . .	2,102,777.94	
Reimbursement for Loss of Taxes on State-owned Lands . . . . .	63,939.07	
Gas and Electric Franchise . . . . .	36.01	
Chapter 804, Acts of 1949 . . . . .	83.80	
	<hr/>	\$3,019,455.57
Taxes Transferred to Tax Titles (Schedule B-4) . . . . .		750,642.81
Street Watering Tax Abatement . . . . .		.64
Tax Title Refunds Charged Before Payment . . . . .		720.31
		<hr/>
		3,770,819.33

Surplus as of December 31, 1950 . . . . . \$8,095,497.09

**SCHEDULE B-6**  
**City of Boston and County of Suffolk**  
**GENERAL REVENUE FUNDS**  
**Transfers of Appropriations**  
**Fiscal Year Ended December 31, 1950**

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
	Dec. 29, 1950	Reserve Fund.....	Mayor, Office Expenses.....		\$21,031.27
Dec. 12, 1950	Dec. 29, 1950	Pensions and Annuities.....	City Council Proceedings.....		1,800.00
July 18, 1950		Central Payroll Division.....	Auditing Department.....		1,500.00
		Reserve Fund.....	Position Classification and Pay Plan, Establishment of.....		50,000.00
June 13, 1950		Reserve Fund.....	Supply Department.....		1,500.00
Sept. 12, 1950		Reserve Fund.....	Law Department.....		40,000.00
Dec. 19, 1950		Reserve Fund.....	City Documents.....	\$14,400.00	
	Dec. 29, 1950	Pensions and Annuities.....	City Documents.....	4,000.00	
					18,400.00
June 13, 1950		Reserve Fund.....	Registry Department.....		2,350.00
Oct. 24, 1950		Reserve Fund.....	Board of Zoning Adjustment.....		1,000.00
June 13, 1950		Reserve Fund.....	Public Buildings Department.....	\$5,000.00	
	Dec. 29, 1950	Reserve Fund.....	Public Buildings Department.....	15,200.00	
	Dec. 29, 1950	County Buildings.....	Public Buildings Department.....	7,500.00	
					27,700.00
	Dec. 22, 1950	Finance Commission.....	Boston Retirement Board.....		1,747.83
	Dec. 29, 1950	Reserve Fund.....	Conventions and Entertainment of Distinguished Guests.....		9,000.00
May 2, 1950		Reserve Fund.....	Public Celebrations.....	\$10,000.00	
Oct. 3, 1950		Conventions and Entertainment of Distinguished Guests.....	Public Celebrations.....	10,000.00	
Oct. 24, 1950		Conventions and Entertainment of Distinguished Guests.....	Public Celebrations.....	5,000.00	
Oct. 24, 1950		Reserve Fund.....	Public Celebrations.....	10,000.00	
	Dec. 29, 1950	Reserve Fund.....	Public Celebrations.....	20,000.00	
					55,000.00
June 13, 1950		Reserve Fund.....	Public Works Department:		
June 13, 1950		Reserve Fund.....	Central Office.....		125.00
Sept. 26, 1950		Public Works Department:	Automotive Division.....	\$11,200.00	
		Sewer Service.....	Automotive Division.....	1,000.00	
Sept. 26, 1950		Paving Service.....	Automotive Division.....	1,000.00	
Dec. 12, 1950		Sanitary Service.....	Automotive Division.....	1,000.00	
	Dec. 29, 1950	Bridge Service.....	Automotive Division.....	1,200.00	
		Bridge Service.....	Automotive Division.....	2,045.13	
					17,445.13
Dec. 12, 1950		Assessing Department.....	Fire Department.....	\$10,000.00	
Dec. 12, 1950		Budget Department.....	Fire Department.....	3,000.00	
Dec. 12, 1950		Hospital Department.....	Fire Department.....	85,000.00	
Dec. 12, 1950		Sanatorium Division.....	Fire Department.....	7,000.00	
Dec. 12, 1950		Institutions Department—Long Island Hospital.....	Fire Department.....	15,000.00	
Dec. 12, 1950		Public Works Department:	Fire Department.....	40,000.00	
		Bridge Service.....	Fire Department.....	15,000.00	
Dec. 12, 1950		Ferry Service.....	Fire Department.....	25,000.00	
Dec. 12, 1950		Sanitary Service.....	Fire Department.....	3,000.00	
Dec. 12, 1950		Treasury Department.....	Fire Department.....	3,500.00	
	Dec. 29, 1950	Reserve Fund.....			206,500.00
Nov. 14, 1950		Public Works Department:	Fire Department:		
		Ferry Improvements, etc.....	Electrical Inspection Division.....	\$300.00	
Dec. 29, 1950		Fire Department.....	Electrical Inspection Division.....	500.00	
Dec. 29, 1950	Dec. 29, 1950	Fire Department.....	Electrical Inspection Division.....	315.85	
		Fire Department.....	Electrical Inspection Division.....	52.00	
					1,167.85
June 13, 1950		Reserve Fund.....	Licensing Board.....	\$8,866.67	
Dec. 19, 1950		Finance Commission.....	Licensing Board.....	650.00	
					4,516.67
July 18, 1950		Reserve Fund.....	Civil Defense Activities.....		20,000.00
Sept. 26, 1950		Public Works Department:	Public Works Department:		
		Reconstruction of Streets.....	Street Signs.....		3,000.00

**SCHEDULE B-6**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**GENERAL REVENUE FUNDS**  
**TRANSFERS OF APPROPRIATIONS**  
**FISCAL YEAR ENDED DECEMBER 31, 1950**

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
June 13, 1950		Boston Traffic Commission: Parking Meter Fees.....	Boston Traffic Commission: Parking Meters, Acquisition and Installation of.....		\$180,000.00
June 13, 1950		Reserve Fund.....	Public Works Department—Sewer Service.....		13,000.00
	Dec. 29, 1950	Hospital Department.....	Health Department.....		18,533.75
Aug. 22, 1950		Hospital Department.....	Installations, Alterations and Repairs.....	\$20,631.00	
	Dec. 29, 1950	Hospital Department.....	Installations, Alterations and Repairs.....	7,000.00	27,631.00
	Dec. 29, 1950	Hospital Department.....	Sanatorium Division: Installations, Alterations and Repairs.....		5,000.00
	Dec. 29, 1950	Pensions and Annuities.....	Institutions Department—Long Island Hospital.....		35,000.00
Nov. 21, 1950		Public Welfare Department: Central Office.....	Public Welfare Department: Temporary Home.....	\$3,715.10	
	Dec. 29, 1950	Central Office.....	Temporary Home.....	5.00	3,720.10
Nov. 14, 1950		Central Office.....	Wayfarers' Lodge.....	\$3,500.00	
Nov. 21, 1950		Central Office.....	Wayfarers' Lodge.....	2,378.00	5,878.00
	Dec. 29, 1950	Institutions Department: Steamers.....	Institutions Department: Central Office.....		2,572.80
	Dec. 29, 1950	Eastern Avenue Wharf.....	Child Welfare Division.....		3,500.00
Dec. 12, 1950		Public Welfare Department: Central Office.....	Department of Veterans' Services..	\$150,000.00	
	Dec. 29, 1950	Reserve Fund.....	Department of Veterans' Services..	4,607.68	154,607.68
Dec. 29, 1950		Park Department: Cemetery Division.....	Park Department.....	\$3,000.00	
Dec. 29, 1950		Reserve Fund.....	Park Department.....	23,000.00	26,000.00
Aug. 22, 1950		Park Department.....	Park Department—North Bennet Street Building, Restoration of.....		116.17
Aug. 22, 1950		Park Department—Dredging of Muddy River—Leverett Pond.....	Park Department—Removal of Trees Afflicted with the Dutch Elm Disease.....		35,000.00
Dec. 29, 1950		Election Department.....	Public Buildings Department: Market Division.....		594.88
Dec. 12, 1950		Reserve Fund.....	Workmen's Compensation.....	\$25,000.00	
	Dec. 29, 1950	Pensions and Annuities.....	Workmen's Compensation.....	2,500.00	27,500.00
June 13, 1950		Reserve Fund.....	Pensions and Annuities.....		18,928.00
	Dec. 29, 1950	Pensions and Annuities.....	Care of Veterans' Graves.....		300.00
Dec. 19, 1950		Sales of City Property—General.....	Park Department—Playground West Roxbury District.....		11,000.00
Dec. 30, 1949		Sales of City Property—General.....	Park Department—Land for Park Purposes, Brighton Section, Purchase of.....		23,000.00
			Total — City Budget.....		\$1,075,666.13
Nov. 28, 1950*		School Committee: Administration.....	School Committee: Instruction.....	\$20,000.00	
Nov. 28, 1950*		Auxiliary Services.....	Instruction.....	10,000.00	
Nov. 28, 1950*		Operation of Plant.....	Instruction.....	70,000.00	\$100,000.00

\* School Committee Orders.

SCHEDULE B-6  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
TRANSFERS OF APPROPRIATIONS  
FISCAL YEAR ENDED DECEMBER 31, 1950

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
Nov. 28, 1950*		Operation of Plant.....	Auxiliary Services.....		\$4,000.00
Nov. 28, 1950*		Administration.....	Fixed Charges.....		10,000.00
			Total — School Committee.....		<u>\$114,000.00</u>
Oct. 26, 1950*		Sales of City Property—Schools....	Land and Buildings for Schools....		\$28,000.00
			Total — Department of School Buildings.....		<u>\$28,000.00</u>
	Dec. 29, 1950	Auditing Department.....	Miscellaneous Expenses, Auditing Department.....	\$280.87	
	Dec. 29, 1950	Auditing Department.....	Miscellaneous Expenses, Auditing Department.....	60.00	
					\$340.87
Dec. 19, 1950	Dec. 29, 1950	Superior Court, Criminal Session ..	Registry of Deeds.....		3,010.78
	Dec. 29, 1950	Registry of Deeds.....	County Buildings.....	\$500.00	
	Dec. 29, 1950	Penal Institutions Department: House of Correction.....	County Buildings.....	1,950.00	
					2,450.00
Dec. 19, 1950		Jail—Jail Improvements.....	Jail.....		6,500.00
Nov. 14, 1950		Penal Institutions Department: Emergency Repairs, etc.....	Penal Institutions Department: House of Correction.....	\$7,790.25	
Nov. 14, 1950		Special Improvements and Repairs.....	House of Correction.....	3,209.75	
					11,000.00
	Dec. 29, 1950	House of Correction.....	Middlesex County Training School		4,503.31
June 13, 1950	Dec. 29, 1950	Reserve Fund.....	Supreme Judicial Court.....		3,971.87
			Superior Court, Civil Session, General Expenses.....		26,552.50
June 13, 1950		Reserve Fund.....	Municipal Court, City of Boston ..	\$15,000.00	
Nov. 14, 1950		Jail—Jail Improvements.....	Municipal Court, City of Boston ..	10,000.00	
	Dec. 29, 1950	Penal Institutions Department: House of Correction.....	Municipal Court, City of Boston ..	2,450.00	
					27,450.00
	Dec. 29, 1950	Superior Court, Criminal Session ..	Boston Juvenile Court.....		362.18
June 13, 1950		Reserve Fund.....	Probate Court.....		2,500.00
Dec. 29, 1950		Supreme Judicial Court.....	Municipal Court, Charlestown District.....		1,260.00
	Dec. 29, 1950	Superior Court, Criminal Session ..	East Boston District Court.....		1,099.66
	Dec. 29, 1950	Superior Court, Criminal Session ..	Municipal Court, South Boston District.....	\$16.17	
	Dec. 29, 1950	Penal Institutions Department: Emergency Repairs, etc.....	Municipal Court, South Boston District.....	375.00	
					391.17
	Dec. 29, 1950	Superior Court, Criminal Session ..	Municipal Court, Dorchester District.....		995.37
Dec. 19, 1950		Superior Court, Criminal Session ..	Municipal Court, Roxbury District	\$2,500.00	
Dec. 29, 1950		Reserve Fund.....	Municipal Court, Roxbury District	5,696.15	
					8,196.15
	Dec. 29, 1950	Penal Institutions' Department: Central Office.....	Municipal Court, West Roxbury District.....		316.03
Nov. 14, 1950		Jail—Jail Improvements.....	District Court of Chelsea.....		500.00
	Dec. 29, 1950	Superior Court, Criminal Session ..	Medical Examiner Service, Southern Division.....		25.50
	Dec. 29, 1950	Superior Court, Criminal Session ..	Associate Medical Examiner Service, Northern Division.....		41.44
	Dec. 29, 1950	Reserve Fund.....	Insanity Cases.....		5,432.00
			Total — County Budget.....		<u>\$106,898.83</u>

\* School Committee Orders.

SCHEDULE B-6  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
GENERAL REVENUE FUNDS  
TRANSFERS OF APPROPRIATIONS  
FISCAL YEAR ENDED DECEMBER 31, 1950

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
	Mar. 13, 1950*	Water Service, Surplus Receipts....	City Loans, Redemption of.....	\$632,547.10	
	Dec. 29, 1950	Premiums on Permanent Loans ....	City Loans, Redemption of.....	17,976.01	\$650,523.11
	Dec. 29, 1950	Accrued Interest on Permanent Loans.....	City Debt Requirements — Interest.....		8,250.00
			Total — Debt Requirements .....		\$658,773.11
	Dec. 29, 1950	School Committee Receipts.....	Damages by Dogs, etc.....		\$19,004.04
		Exhibit C-2:	Exhibit B-3:		
		Unliquidated Reserve—City—1946.....	Unliquidated Reserve—City—1946.....	\$11,742.04	
		Unliquidated Reserve—County—1946.....	Unliquidated Reserve—County—1946.....	205.50	
		Parking Meter Fees.....	Parking Meter Fees.....	225,000.00	
		Public Welfare Department, Refund Account.....	Public Welfare Department, Refund Account.....	129,530.52	366,478.06
			Total — Miscellaneous.....		\$385,482.10

\*Chapter 324, Acts of 1914, Section 1.



**SECTION C**  
**SPECIAL REVENUE FUNDS**

**EXHIBIT C-1**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUNDS**  
**Balance Sheet**  
**December 31, 1950**

ASSETS

Cash in Treasury . . . . .			\$5,926,889.71
Accounts Receivable:			
Tax Titles — Taxes and Assessments . . . . .	\$1,792,366.48		
Tax Titles — on Water Rates . . . . .	96,102.46		
Tax Possessions . . . . .	1,929,278.52		
			<u>3,817,747.46</u>
Departmental Commitments:			
Printing Department . . . . .	\$14,682.98		
City Record . . . . .	4,208.00		
House of Correction, Industries . . . . .	19,022.09		
			<u>37,913.07</u>
Water Rates and Services . . . . .	\$1,152,778.70		
Water Added to Taxes — 1950 and Prior . . . . .	246,146.65		
			<u>1,398,925.35</u>
Total . . . . .			<u><u>\$11,181,475.59</u></u>

EXHIBIT C-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK

SPECIAL REVENUE FUNDS

BALANCE SHEET  
DECEMBER 31, 1950

LIABILITIES AND RESERVES

Appropriation Balances:

Rapid Transit Interest and Sinking Funds . . . . .	\$34,703.32	
Federal Hospital Grants . . . . .	17,151.99	
Water Service . . . . .	192,358.44	
Printing Department . . . . .	117,410.71	
House of Correction, Industries . . . . .	14,172.26	
Federal Welfare Grants . . . . .	329,478.44	
Traffic Tunnel, Retirement Loan, Interest . . . . .	1,598.75	
Parking Facilities Fund . . . . .	1,132.20	
Parking Meter Fees . . . . .	121,993.29	
		\$829,999.40

Warrants Payable:

General Revenue . . . . .	2,802,856.70
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Debt Due and Unpaid

Summer Traffic Tunnel . . . . .	114,000.00
Metropolitan Water Assessment (Net Overestimate — 1950) . . . . .	117,513.75
	.36

Reserved Accounts:

Withholding Tax Deductions . . . . .	\$756,275.71
Payroll Deductions — Federal Savings Bonds . . . . .	125,894.39
Unliquidated Reserve — 1950 and prior . . . . .	283,880.06
Duplicates and Overpayments . . . . .	162,600.40

Sales of City Property:

General . . . . .	\$12,592.88	
Schools . . . . .	91,158.42	
Water . . . . .	17,200.00	
		120,951.30
Payroll Tailings . . . . .	60,385.28	
Street Openings Account . . . . .	47,838.86	
Water Division Deposit Account . . . . .	54,580.00	
Park Department, Suspense Account . . . . .	4,553.71	
Interest Tailings . . . . .	3,603.75	
Tellers' Adjustment Account . . . . .	660.26	
Unclaimed Money . . . . .	2,911.30	
Collecting Department, Suspense Account . . . . .	1,173.27	
Special Guarantee Deposit Account . . . . .	1,600.00	
Blue Cross Deductions . . . . .	33,763.60	
Credit Union Deductions . . . . .	81,775.00	
		1,742,446.89

Revenues Available When Collected:

Accounts Receivable . . . . .	\$3,817,747.46	
Water . . . . .	1,398,925.35	
Departmental Commitments . . . . .	37,913.07	
		5,254,585.88

Surplus — Available for Appropriation:

Water Service . . . . .	320,072.61
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Total . . . . .	<u>\$11,181,475.59</u>
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**EXHIBIT C-2**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUNDS**  
**Summary of Credits, Expenditures and Balances**  
**Fiscal Year Ended December 31, 1950**

DEPARTMENT OR ACTIVITY	Balances From 1949	Credits	Transfers (Schedule C-5)	
		Revenue Received During 1950	To	From
INCOME DEPARTMENTS				
City Record, Publication of . . . . .		\$26,159.74	\$17,204.35	
Printing Department . . . . .		917,496.37		
Maintenance and Operation . . . . .	\$794,954.09			
Pensions and Annuities . . . . .	5,131.57			
Summer Traffic Tunnel . . . . .	\$136,754.06	1,863,035.00		
Maintenance and Operation . . . . .	\$459,857.82			
Interest . . . . .	832,453.75			
Refunded Tolls . . . . .	92.20			
Excess Receipts to Board of Sinking Fund Commissioners . . . . .	586,754.06			
Pensions and Annuities . . . . .	3,117.48			
Water Service . . . . .	696,628.72	4,714,700.11		\$632,547.10
Collecting Department . . . . .	\$174,781.30			
Public Works Department . . . . .	2,349,060.88			
Serial Loans . . . . .	36,000.00			
Interest . . . . .	5,518.75			
Metropolitan District Assessments . . . . .	1,661,063.28			
Refunded Water Rates . . . . .	678.20			
Pensions and Annuities . . . . .	39,247.91			
Sales of Water Property . . . . .	17,200.00			
Penal Institutions Department: Industries — General . . . . .	13,649.61	45,558.42		
Totals — Income Departments . . . . .	\$864,232.39	\$7,566,949.64	\$17,204.35	\$632,547.10
DEBT REQUIREMENTS				
Rapid Transit Interest and Sinking Fund . . . . .	\$69,388.15	\$1,967,897.70		
Traffic Tunnel Retirement Loan — Interest . . . . .	3,168.75	280,787.50		
Traffic Tunnel Bonds, Act of 1929, Redemption of . . . . .		4,000,000.00		
Totals — Debt Requirements . . . . .	\$72,556.90	\$6,248,685.20		
FEDERAL GRANTS				
Public Welfare Department:				
Aid to Dependent Children . . . . .		\$2,029,446.45		
Aid to Dependent Children, Administration Expenses . . . . .	\$63,076.91	144,891.47		
Old Age Assistance . . . . .		6,294,870.66		
Old Age Assistance, Administration Expenses . . . . .	61,601.21	597,981.82		
Hospital Department:				
Cadet Nursing Program . . . . .	6,001.71			
Nurses' Home, Plans . . . . .	8,636.23			
Veterans' Training . . . . .	12,688.30	31,312.39		
Totals — Federal Grants . . . . .	\$152,004.36	\$9,098,502.79		

EXHIBIT C-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1950

Total Amount Available	Expenditures (Schedule C-2)			Balances	
	Cash	Warrants Payable	Total	Unexpended	Unencumbered
\$43,364.09 917,496.37	\$30,324.70 782,853.06	\$13,039.39 17,232.60	\$43,364.09 800,085.66		\$117,410.71
1,999,789.06	1,866,648.28	15,627.03	1,882,275.31	\$1,547.11	115,966.64
4,778,781.73	4,158,661.43	107,688.89	4,266,350.32	192,358.80	320,072.61
17,200.00				17,200.00	
59,208.03	40,994.23	4,041.54	45,035.77	14,172.26	
\$7,815,839.28	\$6,879,481.70	\$157,629.45	\$7,037,111.15	\$225,278.17	\$553,449.96
\$2,037,285.85 283,956.25 4,000,000.00	\$2,002,582.53 282,357.50 4,000,000.00		\$2,002,582.53 282,357.50 4,000,000.00	\$34,703.32 1,598.75	
\$6,321,242.10	\$6,284,940.03		\$6,284,940.03	\$36,302.07	
\$2,029,446.45 207,968.38 6,294,870.66 659,583.03	\$1,902,500.00 94,806.27 6,285,000.00 580,083.81		\$1,902,500.00 94,806.27 6,285,000.00 580,083.81	\$126,946.45 113,162.11 9,870.66 79,499.22	
6,001.71 8,636.23 44,000.69	362.00 8,636.23 27,573.31	\$4,915.10	362.00 8,636.23 32,488.41	5,639.71 11,512.28	
\$9,250,507.15	\$8,898,961.62	\$4,915.10	\$8,903,876.72	\$346,630.43	

EXHIBIT C-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1950

DEPARTMENT OR ACTIVITY	Balances From 1949	Credits	Transfers (Schedule C-5)	
		Revenue Received During 1950	To	From
MISCELLANEOUS				
Betterments		\$91,451.52		
Blue Cross Deductions	\$30,549.95	403,083.60		
Collecting Department, Suspense Account	1,088.17	93.45		
Credit Union Deductions	601.00*	917,237.00		
Debt Drawn for and Unpaid	54,000.00		\$108,000.00	
Duplicates and Overpayments	156,566.80	113,765.09		
Interest Tailings	3,403.75	200.00		
Park Department, Suspense Account	4,553.71			
Parking Facilities Fund	1,285.00			
Parking Meter Fees	47,271.63	479,721.66		\$405,000.00
Payroll Deductions for Purchase of Bonds	129,662.34	736,151.05		
Payroll Tailings	58,024.98	3,495.19		
Public Welfare Department, Refund Account		129,845.52		129,530.52
Sales of City Property — General	110,349.38	99,743.50		184,000.00
Sales of City Property — Schools	118,248.42	910.00		28,000.00
Special Guarantee Deposit Account	1,600.00			
Street Openings Account	34,060.70	25,803.16		
Tellers' Adjustment Account	1,450.45	1,389.15		
Unclaimed Money	2,773.59	137.71		
Unliquidated Reserve — City — 1946	11,835.03			11,742.04
Unliquidated Reserve — City — 1947	29,269.58			
Unliquidated Reserve — City — 1948	46,794.10			15.20
Unliquidated Reserve — City — 1949	101,051.74			
Unliquidated Reserve — City — 1950		183,195.82		
Unliquidated Reserve — County — 1946	205.50			205.50
Unliquidated Reserve — County — 1947	248.43			
Unliquidated Reserve — County — 1948	2.45		15.20	
Unliquidated Reserve — County — 1949	2,187.30			
Unliquidated Reserve — County — 1950		9,831.86		
Warrants Payable	2,563,408.68	2,910,856.70		108,000.00
Water Division, Deposit Account	35,538.00	110,394.60		
Withholding Tax Deductions	625,352.50	5,951,944.40		
Totals — Miscellaneous	\$4,170,181.18	\$12,169,250.98	\$108,015.20	\$866,493.26

\* Debit balance provided for.

EXHIBIT C-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1950

Total Amount Available	Expenditures (Schedule C-2)			Balances	
	Cash	Warrants Payable	Total	Unexpended	Unencumbered
\$91,451.52	\$91,451.52		\$91,451.52		
433,633.55	399,869.95		399,869.95	\$33,763.60	
1,181.62	8.35		8.35	1,173.27	
916,636.00	834,861.00		834,861.00	81,775.00	
162,000.00	48,000.00		48,000.00	114,000.00	
270,331.89	107,731.49		107,731.49	162,600.40	
3,603.75				3,603.75	
4,553.71				4,553.71	
1,285.00	152.80		152.80	1,132.20	
121,993.29				121,993.29	
865,813.39	739,919.00		739,919.00	125,894.39	
61,520.17	1,134.89		1,134.89	60,385.28	
315.00	315.00		315.00		
26,092.88		\$13,500.00	13,500.00	12,592.88	
91,158.42				91,158.42	
1,600.00				1,600.00	
59,863.86	11,675.00	350.00	12,025.00	47,838.86	
2,839.60	2,179.34		2,179.34	660.26	
2,911.30				2,911.30	
92.99	10.00	82.99	92.99		
29,269.58	521.30		521.30	28,748.28	
46,778.90	6,612.81	127.80	6,740.61	40,038.29	
101,051.74	78,517.29	824.48	79,341.77	21,709.97	
183,195.82				183,195.82	
248.43				248.43	
17.65	15.20		15.20	2.45	
2,187.30	2,082.34		2,082.34	104.96	
9,831.86				9,831.86	
5,366,265.38	2,563,408.68		2,563,408.68	2,802,856.70	
145,932.60	91,352.60		91,352.60	54,580.00	
6,577,296.90	5,821,021.19		5,821,021.19	756,275.71	
\$15,580,954.10	\$10,800,839.75	\$14,885.27	\$10,815,725.02	\$4,765,229.08	

**SCHEDULE C-1**  
**City of Boston and County of Suffolk**

**SPECIAL REVENUE FUNDS**  
**Cash Receipts and Expenditures**  
**Fiscal Year Ended December 31, 1950**

Balance, January 1, 1950 . . . . . \$5,258,974.83  
 Receipts:

Revenues Reserved for Special Objects:

Betterments . . . . .	\$91,451.52
Duplicates and Overpayments . . . . .	113,765.09
Payroll Tailings . . . . .	3,495.19
Interest Tailings . . . . .	200.00
Payroll Deductions for Purchase of War Bonds . . . . .	736,151.05
Withholding Tax Deductions . . . . .	5,951,944.40
Blue Cross Deductions . . . . .	403,083.60
Parking Meter Fees . . . . .	479,721.66
Unliquidated Reserve 1950 — City . . . . .	183,195.82
Unliquidated Reserve 1950 — County . . . . .	9,831.86
Street Openings Account . . . . .	25,803.16
Credit Unions Deductions . . . . .	917,237.00
Unclaimed Money — County . . . . .	137.71
Sales of City Property — General . . . . .	99,743.50
Sales of City Property — Schools . . . . .	910.00
Traffic Tunnel Bonds, Acts of 1929, Redemption of . . . . .	4,000,000.00
Tellers' Adjustment Account . . . . .	1,389.15
Collecting Department, Suspense Account . . . . .	93.45
Water Service — Deposit Account . . . . .	110,394.60

\$13,128,548.76

Federal Grants . . . . .	9,098,502.79
Traffic Tunnel Retirement Loan — Interest . . . . .	280,787.50
Metropolitan Transit District Debt Requirements . . . . .	1,967,897.70

Revenue Departments:

Water Rates, etc. . . . .	\$4,714,700.11
Printing Department . . . . .	917,496.37
Summer Tunnel, Tolls, etc. . . . .	1,863,035.00
House of Correction, Industries . . . . .	45,558.42
City Record, Publication of . . . . .	26,159.74

7,566,949.64

32,042,686.39

Adjustments:

Warrants Payable . . . . .	\$2,802,856.70
Debt Drawn for but Unpaid . . . . .	108,000.00

Transfers:

From General Revenue, Maintenance, to City Record, Publication of . . . . .	17,204.35
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2,928,061.05

Total Balance, Receipts, Adjustments and Transfers . . . . . \$40,229,722.27

Payments:

From Revenues Reserved for Special Objects:

Betterments . . . . .	\$91,451.52
Debt Drawn for but Unpaid . . . . .	48,000.00
Duplicates and Overpayments . . . . .	107,731.49
Payroll Tailings . . . . .	1,134.89
Tellers' Adjustment Account . . . . .	2,179.34
Street Openings Account . . . . .	12,025.00
Collecting Department, Suspense Account . . . . .	8.35
Parking Facilities Fund . . . . .	152.80
Refunded Deposit—Sales of City Property, General . . . . .	13,500.00



SCHEDULE C-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK

SPECIAL REVENUE FUNDS

CASH RECEIPTS AND EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1950

Water Service — Deposit Account . . . . .	\$91,352.60	
Payroll Deductions for Purchase of War Bonds . . . . .	739,919.00	
Withholding Tax Deductions . . . . .	5,821,021.19	
Blue Cross Deductions . . . . .	399,869.95	
Credit Unions Deductions . . . . .	834,861.00	
Unliquidated Reserve 1946 — City . . . . .	92.99	
Unliquidated Reserve 1947 — City . . . . .	521.30	
Unliquidated Reserve 1948 — City . . . . .	6,740.61	
Unliquidated Reserve 1948 — County . . . . .	15.20	
Unliquidated Reserve 1949 — City . . . . .	79,341.77	
Unliquidated Reserve 1949 — County . . . . .	2,082.34	
	<hr/>	\$8,252,001.34

Revenue Departments:

	Maintenance	Debt and Interest	
City Record . . . . .	\$43,364.09		
Printing Department . . . . .	800,085.66		
Summer Tunnel . . . . .	463,067.50	\$832,453.75	
Water Service . . . . .	2,563,768.29	41,518.75	
House of Correction, Industries . . . . .	45,035.77		
	<hr/>	<hr/>	
Metropolitan Water Assessment . . . . .	\$3,915,321.31	\$873,972.50	
	687,359.24	973,704.04	
	<hr/>	<hr/>	
	\$4,602,680.55	\$1,847,676.54	6,450,357.09
Rapid Transit, Interest and Sinking Funds . . . . .			2,002,582.53
Federal Grants . . . . .			8,903,876.72
Traffic Tunnel Debt Requirements paid to Sinking Funds Commission . . . . .			869,111.56
Warrants Payable . . . . .			2,563,408.68
Traffic Tunnel Bonds, Acts of 1929, Redemption of . . . . .			4,000,000.00
			<hr/>
Total Payments . . . . .			\$33,041,337.92

Transfers:

From Water Surplus to Debt and Interest (General Revenue) . . . . .	\$632,547.10	
From Unliquidated Reserve 1946 to General Revenue (Maintenance) . . . . .	11,947.54	
From Sales of City Property, General to Automatic Traffic Control Signals in Various Sections of the City (Capital Improvements) . . . . .	150,000.00	
From Sales of City Property, General to Land for Park Purposes, Brighton section, Purchase of (General Revenue, Maintenance) . . . . .	23,000.00	
From Sales of City Property, General to Playground, West Roxbury District (General Revenue, Maintenance) . . . . .	11,000.00	
From Sales of City Property, Schools to Schools, General Revenue . . . . .	28,000.00	
From Parking Meter Fees to General Revenue, Maintenance . . . . .	405,000.00	
	<hr/>	1,261,494.64
Total Payments and Transfers . . . . .		<u>\$34,302,832.56</u>
Balance, December 31, 1950 . . . . .		<u>\$5,926,889.71</u>

**SCHEDULE C-2**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUNDS**  
**Summary of Expenditures**  
**Fiscal Year Ended December 31, 1950**

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
<b>DEPARTMENTAL MAINTENANCE</b>		
City Record, Publication of . . . . .	\$43,364.09	\$6,708.01
Collecting Department, Water Division . . . . .	174,781.30	150,152.85
Printing Department . . . . .	673,563.98	460,048.97
Departmental Stationery and Postage . . . . .	121,390.11	
Summer Traffic Tunnel . . . . .	459,857.82	339,664.60
Water Service . . . . .	2,349,060.88	1,362,315.50
Total Departmental Maintenance (Exhibit C-2) . . . . .	<u>\$3,822,018.18</u>	<u>\$2,318,889.93</u>

<b>FEDERAL GRANTS</b>		
Aid Disbursements:		
Dependent Children . . . . .	\$1,902,500.00	
Old Age Assistance . . . . .	6,285,000.00	
Administration Expenses:		
Dependent Children . . . . .	94,806.27	
Old Age Assistance . . . . .	580,083.81	
Public Health:		
Cadet Nursing Program . . . . .	362.00	
Nurses' Home Plans . . . . .	8,636.23	
Veterans' Training . . . . .	32,488.41	
Total Federal Grants (Exhibit C-2) . . . . .	<u>\$8,903,876.72</u>	

<b>DEBT REQUIREMENTS</b>		
Redemption of Funded Debt:		
Traffic Tunnel Loan, Act of 1929 . . . . .	\$4,000,000.00	
Water Service, Serial Loans . . . . .	36,000.00	
Payment to Sinking Funds Commission:		
Summer Traffic Tunnel, Excess Receipts . . . . .	586,754.06	
Interest:		
Rapid Transit . . . . .	2,002,582.53	
Summer Traffic Tunnel . . . . .	832,453.75	
Traffic Tunnel Retirement Loan . . . . .	282,357.50	
Water Service . . . . .	5,518.75	
Total Debt Requirements (Exhibit C-2) . . . . .	<u>\$7,745,666.59</u>	

<b>METROPOLITAN WATER ASSESSMENT</b>		
Serial Loans . . . . .	\$722,423.01	
Interest . . . . .	251,281.03	
Maintenance . . . . .	687,359.24	
Total Metropolitan Water Assessment (Exhibit C-2) . . . . .	<u>\$1,661,063.28</u>	

<b>PENSIONS AND ANNUITIES</b>		
Collecting Department, Water Division . . . . .	\$3,849.96	
Printing Department . . . . .	5,131.57	
Summer Traffic Tunnel . . . . .	3,117.48	
Water Service . . . . .	35,397.95	
Total Pensions and Annuities (Exhibit C-2) . . . . .	<u>\$47,496.96</u>	

SCHEDULE C-2  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
SPECIAL REVENUE FUNDS  
SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1950

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$36,474.19	\$39.00	\$142.89			
8,176.10	231.00	16,221.35			
10,661.50	2,565.61	7,482.16	\$2,170.94		\$190,634.80
			121,390.11		
99,782.36	6,719.91	6,543.98	7,057.37	\$89.60	
550,294.60	109,297.88	37,167.72	259,105.97	30,879.21	
<hr/> \$705,388.75	<hr/> \$118,853.40	<hr/> \$67,558.10	<hr/> \$389,724.39	<hr/> \$30,968.81	<hr/> \$190,634.80

**SCHEDULE C-2**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**SPECIAL REVENUE FUNDS**  
**SUMMARY OF EXPENDITURES**  
**FISCAL YEAR ENDED DECEMBER 31, 1950**

DEPARTMENT OR ACTIVITY		Total Expenditures	Personal Service
<b>REFUNDS</b>			
Summer Traffic Tunnel, Tolls . . . . .		\$92.20	
Water Rates . . . . .		678.20	
Total Refunds (Exhibit C-2) . . . . .		<u>\$770.40</u>	
<b>PENAL INDUSTRIES</b>			
General . . . . .		\$45,035.77	
Total Industries (Exhibit C-2) . . . . .		<u>\$45,035.77</u>	
<b>MISCELLANEOUS</b>			
Betterments . . . . .		\$91,451.52	
Collecting Department, Suspense Account . . . . .		8.35	
Debt Drawn for and Unpaid . . . . .		48,000.00	
Duplicates and Overpayments . . . . .		107,731.49	
Parking Facilities Fund . . . . .		152.80	
Payroll Deductions:			
Blue Cross . . . . .		399,869.95	
Credit Union Deductions . . . . .		834,861.00	
Purchase of Federal Savings Bonds . . . . .		739,919.00	
Withholding Tax . . . . .		5,821,021.19	
Payroll Tailings . . . . .		1,134.89	
Public Welfare Department, Refund Account . . . . .		315.00	
Sales of City Property . . . . .		13,500.00	
Street Openings Account . . . . .		12,025.00	
Tellers' Adjustment Account . . . . .		2,179.34	
Unliquidated Reserve, 1946 . . . . .		92.99	
Unliquidated Reserve, 1947 . . . . .		521.30	
Unliquidated Reserve, 1948 . . . . .		6,755.81	
Unliquidated Reserve, 1949 . . . . .		81,424.11	
Warrants Payable (1949) . . . . .		2,563,408.68	
Water Service, Deposit Account . . . . .		91,352.60	
Total Miscellaneous (Exhibit C-2) . . . . .		<u>\$10,815,725.02</u>	

## SCHEDULE C-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

SPECIAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1950

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
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## SCHEDULE C-3

## City of Boston and County of Suffolk

## SPECIAL REVENUE FUNDS

## Analysis of Tax Title Account

Fiscal Year Ended December 31, 1950

Balance, December 31, 1949 . . . . .				\$1,686,929.29
Additions:				
Transfers from:				
Tax Accounts (Schedule B-4) . . . . .	\$750,642.81			
Sidewalk Assessments . . . . .	9.63			
Building Department . . . . .	18,732.50			
			\$769,384.94	
Commitments (Costs and Interest) . . . . .			41,505.99	
Abatements after Payments . . . . .			720.31	
Reinstatements from Tax Possessions . . . . .			2,700.85	
Adjustments . . . . .			179.21	
				814,491.30
				<u>\$2,501,420.59</u>
Decreases:				
Receipts (Schedule C-1) . . . . .			\$255,455.16	
Abatements charged to Overlay Accounts (Schedule B-5) . . . . .			61,873.99	
Transfers to Tax Possessions (Schedule C-4) . . . . .			362,132.39	
Canceled Costs and Interest . . . . .			11,357.44	
Reinstatements to:				
Tax Accounts (Schedule B-4) . . . . .	\$16,303.25			
Moth Assessments . . . . .	11.00			
Sidewalk Assessments . . . . .	7.40			
			16,321.65	
Adjustments . . . . .			1,913.48	
				709,054.11
Balance, December 31, 1950 . . . . .				<u><u>\$1,792,366.48</u></u>

**SCHEDULE C-4**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUNDS**  
**Analysis of Tax Possessions Account**  
**Fiscal Year Ended December 31, 1950**

Balance, December 31, 1949 . . . . .				\$1,799,592.06
Additions:				
Transfers from:				
Tax Titles, General Revenue (Schedule C-3) . . . . .	\$362,132.39			
Tax Titles, Sinking Funds . . . . .	20,073.05			
Tax Titles, Water . . . . .	17,734.72			
			\$399,940.16	
Commitments (Land Court Fees, etc.) . . . . .			14,146.12	
Profit on Sales . . . . .			18,531.87	
				432,618.15
				<u>\$2,232,210.21</u>
Decreases:				
Receipts (Schedule C-1) . . . . .	\$147,695.00			
Reinstatements to:				
Tax Titles, General Revenue (Schedule C-3) . . . . .	2,700.85			
Canceled Land Court Fees, etc. . . . .	121.10			
Loss on Sales . . . . .	81,069.94			
				231,586.89
Balance, December 31, 1950 . . . . .				<u><u>\$2,000,623.32</u></u>

**SCHEDULE C-5**  
**City of Boston and County of Suffolk**  
**SPECIAL REVENUE FUNDS**  
**Transfers of Appropriations**  
**Fiscal Year Ended December 31, 1950**

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3E, as Amended by Chapter 604, Acts of 1941				
	Dec. 29, 1950	Reserve Fund.....	City Record, Publication of.....		\$17,204.35
			Total — Income Departments.....		\$17,204.35
	Dec. 29, 1950	Warrants Payable — 1950.....	Debt Drawn for and Unpaid.....		\$108,000.00
	April 25, 1950	Unliquidated Reserve — City — 1948.....	Unliquidated Reserve — County — 1948.....		15.20
			Total — Miscellaneous.....		\$108,015.20



## **SECTION D**

### **CAPITAL IMPROVEMENT FUNDS**

**EXHIBIT D-1**  
**City of Boston and County of Suffolk**  
**CAPITAL IMPROVEMENT FUNDS**  
**Balance Sheet**  
**December 31, 1950**

**ASSETS**

Cash in Treasury . . . . .		\$6,805,066.45
Loans Authorized and Unissued:		
Bridges, Construction of . . . . .	\$1,890,000.00	
Incinerator Building, Construction and Equipping . . . . .	200,000.00	
Departmental Buildings, Construction of . . . . .	2,350,000.00	
Huntington Avenue Underpass . . . . .	50,000.00	
New City Hall Plans, etc. . . . .	10,000.00	
Off-Street Parking Facilities . . . . .	3,000,000.00	
Permanent Housing for Veterans of World War II . . . . .	10,500,000.00	
Low Income Housing, South End . . . . .	3,000,000.00	
Institutions Department, Long Island Viaduct . . . . .	1,600,000.00	
City of Boston Voting Machine Loan, Act of 1943, as amended by Chapter 399, Acts of 1950 . . . . .	1,000,000.00	
		<u>23,600,000.00</u>
Total . . . . .		<u>\$30,405,066.45</u>

**LIABILITIES AND RESERVES**

Appropriation Balances . . . . .	\$6,805,066.45
Construction Authorized . . . . .	23,600,000.00
Total . . . . .	<u>\$30,405,066.45</u>

**SCHEDULE D-1**  
**City of Boston and County of Suffolk**  
**CAPITAL IMPROVEMENT FUNDS**

**Cash Receipts and Expenditures—Fiscal Year Ended December 31, 1950**

Balance, January 1, 1950 . . . . . \$1,657,517.41

**RECEIPTS**

**Bonds Issued:**

Permanent Housing for Veterans of World War II . . . . .	\$2,000,000.00	
Public Ways, Construction of . . . . .	3,500,000.00	
Construction of Buildings, Acquisition of Land, etc. . . . .	1,500,000.00	
Sewerage Loan . . . . .	550,000.00	
Bridges, Construction of . . . . .	450,000.00	
Long Island Viaduct . . . . .	1,000,000.00	
		\$9,000,000.00

**Miscellaneous:**

Public Ways, Construction of . . . . .	\$178,739.82	
Rapid Transit Facilities, East Boston District . . . . .	138.86	
Sewerage Works . . . . .	1,175.80	
Automatic Traffic Control Signals in Various Sections of the City . . . . .	840.00	
		180,894.48

**Transfers:**

From Sales of City Property, General . . . . .	150,000.00	
		9,330,894.48

Total Balance, Receipts and Transfers . . . . .		\$13,988,411.89
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**PAYMENTS**

**Capital Outlays:**

Boston Traffic Commission:		
Automatic Traffic Control Signals in Various Sections of the City . . . . .	\$11,804.07	
Construction of Buildings and Original Equipment and Furnishings Thereof . . . . .	69,832.66	

**Fire Department:**

Construction and Reconstruction of Buildings and Original Equipment and Furnishings Thereof . . . . .	1,218,701.25 ✓	
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**Hospital Department:**

Construction of Buildings, Acquisition of Land, etc. . . . .	1,685.06	
Construction of Buildings and Original Equipment and Furnishings Thereof . . . . .	354,063.58	

**Sanatorium Division:**

Construction of Buildings and Original Equipment and Furnishings Thereof . . . . .	4,066.65	
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**Long Island Hospital:**

Construction of Buildings and Original Equipment and Furnishings Thereof . . . . .	185,104.63 ✓	
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**Library Department:**

Construction of Buildings and Original Equipment and Furnishings Thereof . . . . .	66,571.47	
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**Park Department:**

Construction of Buildings and Original Equipment and Furnishings Thereof . . . . .	25,965.19	
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**Public Welfare Department:**

Construction of Buildings and Original Equipment and Furnishings Thereof . . . . .	58,025.12	
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**Public Works Department:**

Bridges, Construction of . . . . .	32,727.42	
Public Ways, Construction of . . . . .	1,937,386.42	
Sewerage Works . . . . .	545,782.43 ✓	

**Transit Department:**

Rapid Transit Facilities, East Boston District . . . . .	138.86	
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**Miscellaneous:**

City of Boston, Parking Facilities . . . . .	240,117.37	
Departmental Equipment . . . . .	15,644.71	
Permanent Housing for Veterans of World War II . . . . .	1,500,000.00	
Temporary Housing for Veterans of World War II . . . . .	96,299.28	
Long Island Viaduct, Construction of . . . . .	819,429.27	
		7,183,345.44

Balance, December 31, 1950 (Exhibit D-1) . . . . .		\$6,805,066.45
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**EXHIBIT D-2**  
**City of Boston and County of Suffolk**  
**CAPITAL IMPROVEMENT FUNDS**  
**Summary of Appropriations, Expenditures and Balances**  
**Fiscal Year Ended December 31, 1950**

DEPARTMENT AND IMPROVEMENT	Balances from 1949	Credits		Transfers (Schedule D-2)	
		Revenue Received During 1950	Loans Issued in 1950	To	From
BOSTON TRAFFIC COMMISSION					
Automatic Traffic Control Signals in Various Sections of the City	\$75,848.46	\$840.00		\$150,000.00	
Construction of Buildings and Original Equipment and Furnishings					
Thereof . . . . .	69,861.93				
FIRE DEPARTMENT					
Construction and Reconstruction of Buildings and Original Equip-					
ment and Furnishings Thereof . . . . .	641,736.64		\$940,000.00		
HOSPITAL DEPARTMENT					
Construction of Buildings, Acquisition of Land, etc. . . . .	5,434.83				
Construction of Buildings and Original Equipment and Furnishings					
Thereof . . . . .	288,747.27		310,000.00		
SANATORIUM DIVISION					
Construction of Buildings and Original Equipment and Furnishings					
Thereof . . . . .	8,195.13				
LONG ISLAND HOSPITAL					
Construction of Buildings and Original Equipment and Furnishings					
Thereof . . . . .	236,040.97				
Long Island Viaduct, Construction of . . . . .			1,000,000.00		
LIBRARY DEPARTMENT					
Construction of Buildings and Original Equipment and Furnishings					
Thereof . . . . .	184,879.50		100,000.00		
PARK DEPARTMENT					
Construction of Buildings and Original Equipment and Furnishings					
Thereof . . . . .	370,666.14				
PUBLIC BUILDINGS DEPARTMENT					
New City Hall, Plans, etc . . . . .					
PUBLIC WELFARE DEPARTMENT					
Construction of Buildings and Original Equipment and Furnishings					
Thereof . . . . .	527,316.88		100,000.00		
PUBLIC WORKS DEPARTMENT					
Bridges, Construction of . . . . .	3,916.83		450,000.00		
Construction of Buildings and Original Equipment and Furnishings					
Thereof . . . . .			50,000.00		
Incinerator, Building, Construction and Equipping . . . . .					
Public Ways, Construction of . . . . .		178,739.82	3,500,000.00		
Sewerage Works . . . . .	554,594.48	1,175.80	550,000.00		
Traffic Tunnel . . . . .	31,418.39				
Huntington Avenue Underpass, Chapter 395, Acts of 1938 . . . .					
MISCELLANEOUS					
City of Boston, Parking Facilities . . . . .	987,299.50				
Departmental Equipment . . . . .	38,348.45				
Low Income Housing, South End . . . . .					
Permanent Housing for Veterans of World War II . . . . .	532,605.51		2,000,000.00		
Rapid Transit Facilities, East Boston District . . . . .		138.86			
Temporary Housing for Veterans of World War II . . . . .	96,299.28				
Voting Machines . . . . .	4,307.22				
Totals . . . . .	\$4,657,517.41	\$180,894.48	\$9,000,000.00	\$150,000.00	

**EXHIBIT D-2**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**CAPITAL IMPROVEMENT FUNDS**  
**SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES**  
**FISCAL YEAR ENDED DECEMBER 31, 1950**

Total Amounts Available	Expenditures			Balances to 1951			
	Cash	Warrants Payable	Total	Unexpended	Loans Author- ized but not Issued	Unliquidated	Unencumbered
\$226,688.46	\$11,804.07		\$11,804.07	\$214,884.39		\$133,816.64	\$81,067.75
69,861.93	69,832.66		69,832.66	29.27			29.27
1,581,736.64	1,218,701.25		1,218,701.25	363,035.39	\$850,000.00	684,451.03	528,584.36
5,434.83	1,685.06		1,685.06	3,749.77			3,749.77
598,747.27	354,063.58		354,063.58	244,683.69	100,000.00	296,932.02	47,751.67
8,195.13	4,066.65		4,066.65	4,128.48		351.50	3,776.98
236,040.97	185,104.63		185,104.63	50,936.34	1,175,000.00	171,391.92	1,054,544.42
1,000,000.00	819,429.27		819,429.27	180,570.73	1,600,000.00	1,774,097.99	6,472.74
284,879.50	66,571.47		66,571.47	218,308.03		11,490.74	206,817.29
370,666.14	25,965.19		25,965.19	344,700.95	25,000.00	362.28	369,338.67
					10,000.00		10,000.00
627,316.88	58,025.12		58,025.12	569,291.76	200,000.00	69,539.33	699,752.43
453,916.83	32,727.42		32,727.42	421,189.41	1,890,000.00	63,822.76	2,247,366.65
50,000.00				50,000.00			50,000.00
3,678,739.82	1,937,072.54		1,937,386.42	1,741,353.40	200,000.00	1,327,690.92	200,000.00
1,105,770.28	545,782.43	\$313.88	545,782.43	559,987.85		145,741.18	413,662.48
31,418.39				31,418.39			414,246.67
					50,000.00		31,418.39
							50,000.00
987,299.50	240,022.53		240,117.37	747,182.13	3,000,000.00	73,154.15	3,674,027.98
38,348.45	15,641.71	91.84	15,644.71	22,703.74		3,489.47	19,214.27
2,532,605.51	1,500,000.00		1,500,000.00	1,032,605.51	3,000,000.00		3,000,000.00
138.86	138.86		138.86		10,500,000.00		11,532,605.51
96,299.28	96,299.28		96,299.28				
4,307.22				4,307.22	1,000,000.00		1,004,307.22
\$13,988,411.89	\$7,182,936.72	\$408.72	\$7,183,345.44	\$6,805,006.45	\$23,600,000.00	\$4,756,331.93	\$25,648,734.52

**SCHEDULE D-2**  
**City of Boston and County of Suffolk**  
**CAPITAL IMPROVEMENT FUNDS**  
**Transfers of Appropriations**  
**Fiscal Year Ended December 31, 1950**

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3E as Amended by Chapter 604, Acts of 1941				
Aug. 29, 1950 .....		Sales of City Property — General...	Boston Traffic Commission: Automatic Traffic Control Signals in Various Sections of the City .....  Total—Capital Improvement Funds.....		\$150,000.00   <u>\$150,000.00</u>

**SECTION E**

**DEBT AND SINKING FUNDS**

**EXHIBIT E-1**  
**City of Boston and County of Suffolk**  
**BALANCE SHEET—DEBT AND SINKING FUNDS**  
**January 1 and December 31, 1950**

	January 1, 1950	December 31, 1950
<b>ASSETS</b>		
Cash — Sinking Funds Commission:		
In Treasury and Depositories . . . . .	\$793,764.66	\$766,030.09
Investments — Sinking Funds Commission . . . . .	74,820,584.27	70,164,852.57
Accounts Receivable:		
Special Assessments:		
Added to Taxes:		
Street . . . . .	\$7,883.06	\$8,488.98
Sewer . . . . .	4,475.87	4,066.50
	12,358.93	12,555.48
Apportioned but not Due:		
Street . . . . .	\$143,276.54	\$163,805.55
Sewer . . . . .	29,266.72	30,708.28
	172,543.26	194,513.83
Unapportioned:		
Street . . . . .	\$397,597.42	\$406,795.41
Sewer . . . . .	50,305.33	60,905.62
	447,902.75	467,701.03
Tax Titles — Street and Sewer Assessments . . . . .	51,525.85	40,809.58
Interest on Rapid Transit Debt . . . . .	3,465.69	
Amounts to Be Provided for Retirement of Net Funded or Fixed Debt:		
Sinking Funds . . . . .	\$313,561.43	\$230,875.98
Serial . . . . .	75,568,019.70	74,397,923.71
	*75,881,581.13	*74,628,799.69
Total Assets . . . . .	<u>\$152,183,726.54</u>	<u>\$146,275,262.27</u>
<b>LIABILITIES AND SURPLUS</b>		
Sinking Funds Loans:		
Outside Debt Limit . . . . .	\$73,298,500.00	\$68,298,500.00
Serial Loans:		
Inside Debt Limit . . . . .	\$31,794,000.00	\$31,734,000.00
Outside Debt Limit . . . . .	45,844,000.00	45,344,000.00
	77,638,000.00	77,078,000.00
Reserved Accounts:		
Interest on Traffic Tunnel Retirement Debt . . . . .	\$119,410.64	\$87,186.00
Interest on Airport Debt . . . . .	340.00	
Interest on Rapid Transit Debt . . . . .		5,494.83
	119,750.64	92,680.83
Revenues Available when Collected:		
Special Assessments . . . . .	\$632,804.94	\$674,770.34
Tax Titles . . . . .	51,525.85	40,809.58
	684,330.79	715,579.92
Sinking Funds Surplus . . . . .	443,145.11	90,501.52
Total Liabilities and Surplus . . . . .	<u>\$152,183,726.54</u>	<u>\$146,275,262.27</u>

\*Sinking Funds Surplus applied against this amount in computation of Net Funded Debt in Exhibit E-2.



**EXHIBIT E-2**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Changes in Funded Debt**  
**Fiscal Year Ended December 31, 1950**

Gross funded debt, December 31, 1949 . . . . .		\$150,936,500.00
Add funded debt issued in 1950:		
City Debt . . . . .		9,000,000.00
		<u>\$159,936,500.00</u>
Deduct funded debt paid in 1950:		
City Debt . . . . .	\$9,417,000.00	
County Debt . . . . .	107,000.00	
Rapid Transit Debt . . . . .	1,000,000.00	
Water Debt . . . . .	36,000.00	
Traffic Tunnel Debt . . . . .	<u>4,000,000.00</u>	
		<u>14,560,000.00</u>
Gross funded debt, December 31, 1950 . . . . .		\$145,376,500.00
Sinking Funds, December 31, 1949 . . . . .	\$75,614,348.93*	
Receipts during 1950 . . . . .	<u>1,512,244.91</u>	
	\$77,126,593.84	
Payments . . . . .	<u>6,195,711.18</u>	
	\$70,930,882.66	
Less: Reserve for payment of interest on debt . . . . .	<u>92,680.83</u>	
Total redemption means, December 31, 1950 . . . . .		<u>70,838,201.83</u>
Net funded debt, December 31, 1950 . . . . .		<u><u>\$74,538,298.17</u></u>

\* Includes \$120,284.86 interest on debt.

**EXHIBIT E-3**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Changes in Floating Debt**  
**Fiscal Year Ended December 31, 1950**  
**LOANS IN ANTICIPATION OF REVENUE**

Loans brought forward from 1949 . . . . .		\$10,000,000.00
Loans issued during 1950 . . . . .		*55,000,000.00
		<u>\$65,000,000.00</u>
Less 1949 Loans paid off . . . . .	\$10,000,000.00	
Less 1950 Loans paid off . . . . .	<u>45,000,000.00</u>	
		<u>55,000,000.00</u>
Net Outstanding Obligations . . . . .		<u>\$10,000,000.00</u>

\* Total authorized by City Council, \$60,000,000.00.

**EXHIBIT E-4**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Debt Incurring Power in 1950**

Total debt incurring power within the debt limit ( $2\frac{1}{2}$ per cent of \$1,507,628,160, the average assessed valuation for three years, less abatements)		\$37,690,704.00
Debt incurred:		
Total funded debt, city and county	\$150,936,500.00	
Funded debt outside the debt limit (debt exempted from the operation of the law limiting municipal indebtedness):		
City debt	\$28,963,000.00	
Traffic Tunnel debt	19,550,000.00	
Traffic Tunnel Retirement debt	16,045,000.00	
County debt	836,000.00	
Rapid Transit debt	53,748,500.00	
	\$119,142,500.00	
Funded debt for Public Works Administration projects, issued under authority of Chapter 366, Acts of 1933, as amended by Chapter 21, Acts of 1934	2,252,000.00	
		121,394,500.00
Funded debt within the debt limit		\$29,542,000.00
Offsets to funded debt:		
Sinking funds	\$75,494,064.07	
Less sinking funds for debt outside the debt limit:		
City		
Rapid Transit	\$53,744,500.09	
Traffic Tunnel	19,236,438.57	
Traffic Tunnel Retirement	2,069,980.30	
	75,050,918.96	
Offsets to funded debt within the debt limit		443,145.11
Net indebtedness within the debt limit, December 31, 1949	\$29,098,854.89	
Loans authorized but not issued (within the debt limit)	8,450,000.00	
Used debt incurring power within the debt limit		37,548,854.89
Unused debt incurring power within the debt limit, January 1, 1950		\$141,849.11
Estimated increase during the year by:		
Serial bonds redeemable during year		5,728,000.00
Estimated amount of indebtedness that may legally be incurred within the debt limit during the municipal year		<u>\$5,869,849.11</u>

**EXHIBIT E-5**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Debt Issued**  
**Fiscal Year Ended December 31, 1950**

Dates of Orders	Issued	Rate of Interest Per Cent	Objects for Which It Was Borrowed	Amounts		When Due	Annually
				Inside of Debt Limit	Outside of Debt Limit		
June 28, 1949	June 1, 1950	2	Public Ways, Construction of.....	\$1,500,000.00	.....	June 1, 1951-60	\$150,000.00
April 16, 1945	June 1, 1950	1½	Bridges, Construction of.....	450,000.00	.....	June 1, 1951-60 June 1, 1961-70	{ 25,000.00 20,000.00
Sept. 15, 1949	June 1, 1950	2	Construction of Buildings, Acquisition of Land, etc.....	1,500,000.00	.....	June 1, 1951-70	75,000.00
June 8, 1948	June 1, 1950	1½	Permanent Housing for Veterans of World War II.....	.....	\$2,000,000.00	June 1, 1951-70 June 1, 1951-70 June 1, 1971-80	{ 100,000.00 20,000.00 15,000.00
June 28, 1949	June 1, 1950	1½	Sewerage Loan.....	550,000.00	.....	.....	.....
May 31, 1950	Nov. 1, 1950	1½	Public Ways, Construction of.....	2,000,000.00	.....	Nov. 1, 1951-60	200,000.00
Aug. 16, 1949	Nov. 1, 1950	1½	Institutions Department, Long Island Viaduct.....	.....	1,000,000.00	Nov. 1, 1951-70	50,000.00
			Totals.....	\$6,000,000.00	\$3,000,000.00		

Inside Debt Limit..... \$6,000,000.00  
Outside Debt Limit..... 3,000,000.00  
\$9,000,000.00

**EXHIBIT E-6**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Funded Debt Charges To Be Met from Taxes**  
**December 31, 1950**

YEAR	Serial Bond Maturities	Serial Bond Interest	Total Debt Charges
1951 . . . . .	\$9,217,000.00	\$1,108,031.25	\$10,325,031.25
1952 . . . . .	7,466,000.00	952,707.50	8,418,707.50
1953 . . . . .	6,401,000.00	788,315.00	7,189,315.00
1954 . . . . .	4,783,000.00	652,530.00	5,435,530.00
1955 . . . . .	4,454,000.00	570,935.00	5,024,935.00
1956 . . . . .	4,116,000.00	496,302.50	4,612,302.50
1957 . . . . .	3,760,000.00	427,737.50	4,187,737.50
1958 . . . . .	3,592,000.00	366,197.50	3,958,197.50
1959 . . . . .	3,327,000.00	308,245.00	3,635,245.00
1960 . . . . .	2,009,000.00	254,830.00	2,263,830.00
1961 . . . . .	1,646,000.00	218,827.50	1,864,827.50
1962 . . . . .	1,610,000.00	189,052.50	1,799,052.50
1963 . . . . .	1,268,000.00	159,847.50	1,427,847.50
1964 . . . . .	1,061,000.00	135,802.50	1,196,802.50
1965 . . . . .	1,035,000.00	115,362.50	1,150,362.50
1966 . . . . .	1,021,000.00	95,747.50	1,116,747.50
1967 . . . . .	996,000.00	76,312.50	1,072,312.50
1968 . . . . .	882,000.00	57,190.00	939,190.00
1969 . . . . .	801,000.00	40,162.50	841,162.50
1970 . . . . .	407,000.00	24,875.00	431,875.00
1971 . . . . .	155,000.00	17,770.00	172,770.00
1972 . . . . .	149,000.00	15,137.50	164,137.50
1973 . . . . .	139,000.00	12,625.00	151,625.00
1974 . . . . .	129,000.00	10,312.50	139,312.50
1975 . . . . .	123,000.00	8,150.00	131,150.00
1976 . . . . .	110,000.00	6,062.50	116,062.50
1977 . . . . .	90,000.00	4,137.50	94,137.50
1978 . . . . .	60,000.00	2,462.50	62,462.50
1979 . . . . .	55,000.00	1,312.50	56,312.50
1980 . . . . .	15,000.00	262.50	15,262.50
Totals . . . . .	\$60,877,000.00	\$7,117,243.75	\$67,994,243.75

**EXHIBIT E-7**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Funded Debt Payable**  
**December 31, 1950**

YEAR	Serial Bonds					
	City	Welfare and Relief	County	Water	Traffic Tunnel Retirement	Total Serial Bonds
1951 . . . . .	\$6,935,000	\$2,180,000	\$102,000	\$36,000	\$20,000	\$9,273,000
1952 . . . . .	6,137,000	1,227,000	102,000	36,000	85,000	7,587,000
1953 . . . . .	5,685,000	615,000	101,000	36,000	255,000	6,692,000
1954 . . . . .	4,683,000		100,000	36,000	415,000	5,234,000
1955 . . . . .	4,354,000		100,000	12,000	465,000	4,931,000
1956 . . . . .	4,016,000		100,000		490,000	4,606,000
1957 . . . . .	3,671,000		89,000		495,000	4,255,000
1958 . . . . .	3,548,000		44,000		505,000	4,097,000
1959 . . . . .	3,327,000				515,000	3,842,000
1960 . . . . .	2,009,000				525,000	2,534,000
1961 . . . . .	1,646,000				530,000	2,176,000
1962 . . . . .	1,610,000				535,000	2,145,000
1963 . . . . .	1,268,000				545,000	1,813,000
1964 . . . . .	1,061,000				555,000	1,616,000
1965 . . . . .	1,035,000				560,000	1,595,000
1966 . . . . .	1,021,000				570,000	1,591,000
1967 . . . . .	996,000				580,000	1,576,000
1968 . . . . .	882,000				590,000	1,472,000
1969 . . . . .	801,000				600,000	1,401,000
1970 . . . . .	407,000				610,000	1,017,000
1971 . . . . .	155,000				615,000	770,000
1972 . . . . .	149,000				625,000	774,000
1973 . . . . .	139,000				635,000	774,000
1974 . . . . .	129,000				645,000	774,000
1975 . . . . .	123,000				655,000	778,000
1976 . . . . .	110,000				665,000	775,000
1977 . . . . .	90,000				675,000	765,000
1978 . . . . .	60,000				685,000	745,000
1979 . . . . .	55,000				695,000	750,000
1980 . . . . .	15,000				705,000	720,000
1981 . . . . .						
1982 . . . . .						
1983 . . . . .						
1984 . . . . .						
1985 . . . . .						
1986 . . . . .						
1987 . . . . .						
1988 . . . . .						
1989 . . . . .						
1990 . . . . .						
1991 . . . . .						
1992 . . . . .						
1993 . . . . .						
1994 . . . . .						
1995 . . . . .						
Totals . . . . .	\$56,117,000	\$4,022,000	\$738,000	\$156,000	\$16,045,000	\$77,078,000

**EXHIBIT E-7**  
**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**DEBT AND SINKING FUNDS**  
**FUNDED DEBT PAYABLE**  
**DECEMBER 31, 1950**

YEAR	Sinking Funds Bonds			
	Traffic Tunnel	Rapid Transit	Total Sinking Funds	Grand Total
1951				\$9,273,000
1952		\$5,000	\$5,000	7,592,000
1953				6,692,000
1954				5,234,000
1955				4,931,000
1956		950,000	950,000	5,556,000
1957		5,000,000	5,000,000	9,255,000
1958		1,300,000	1,300,000	5,397,000
1959		5,315,000	5,315,000	9,157,000
1960		1,975,000	1,975,000	4,509,000
1961		1,750,000	1,750,000	3,926,000
1962		1,515,000	1,515,000	3,660,000
1963	\$2,000,000	703,000	2,703,000	4,516,000
1964	500,000	248,000	748,000	2,364,000
1965	800,000	60,000	860,000	2,455,000
1966	150,000	150,000	300,000	1,891,000
1967	50,000	1,662,000	1,712,000	3,288,000
1968		1,718,000	1,718,000	3,190,000
1969		1,380,000	1,380,000	2,781,000
1970		2,110,000	2,110,000	3,127,000
1971		3,570,000	3,570,000	4,340,000
1972		3,570,000	3,570,000	4,344,000
1973	100,000	2,207,000	2,307,000	3,081,000
1974		1,102,000	1,102,000	1,876,000
1975		1,010,000	1,010,000	1,788,000
1976		3,215,000	3,215,000	3,990,000
1977		1,460,000	1,460,000	2,225,000
1978		70,000	70,000	815,000
1979				750,000
1980		105,000	105,000	825,000
1981	3,000,000	300,000	3,300,000	3,300,000
1982	5,950,000	565,000	6,515,000	6,515,000
1983	2,200,000	910,000	3,110,000	3,110,000
1984	800,000	155,000	955,000	955,000
1985		500,000	500,000	500,000
1986		560,000	560,000	560,000
1987		115,000	115,000	115,000
1988				
1989				
1990		83,500	83,500	83,500
1991		20,000	20,000	20,000
1992		1,870,000	1,870,000	1,870,000
1993		3,000,000	3,000,000	3,000,000
1994		2,500,000	2,500,000	2,500,000
1995		20,000	20,000	20,000
Totals	\$15,550,000	\$52,748,500	\$68,298,500	\$145,376,500

**SCHEDULE E-1**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Changes in Gross and Net Funded Debt**  
**Fiscal Year Ended December 31, 1950**

**GROSS FUNDED DEBT**

	City Debt	County Debt	Water Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1949.....	\$60,556,000.00	\$845,000.00	\$192,000.00	\$19,550,000.00	\$16,045,000.00	\$53,748,500.00	\$150,936,500.00
December 31, 1950.....	60,139,000.00	738,000.00	156,000.00	15,550,000.00	16,045,000.00	52,748,500.00	145,376,500.00
Decrease.....	\$417,000.00	\$107,000.00	\$36,000.00	\$4,000,000.00		\$1,000,000.00	\$5,560,000.00

**NET FUNDED DEBT**

	City Debt	County Debt	Water Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1949.....	\$60,112,854.89	\$845,000.00	\$192,000.00	\$313,561.43	\$13,975,019.70	\$3,999.91	\$75,442,435.93
December 31, 1950.....	60,048,498.48	738,000.00	156,000.00	230,875.98	13,364,923.71	—	74,538,298.17
Decrease.....	\$64,356.41	\$107,000.00	\$36,000.00	\$82,685.45	\$610,095.99	\$3,999.91	\$904,137.76



# SCHEDULE E-2

## City of Boston and County of Suffolk

### DEBT AND SINKING FUNDS

Summary of the Objects for Which the Outstanding Funded Debt Was Issued  
Fiscal Year Ended December 31, 1950

CITY DEBT				
	Outstanding January 1, 1950	Issued in 1950	Matured or Canceled in 1950	Outstanding December 31, 1950
Bridges: Miscellaneous . . . . .	\$756,000.00	\$450,000.00	\$84,000.00	\$1,122,000.00
Ferries . . . . .	17,000.00		17,000.00	
Funding Loan . . . . .	3,491,000.00		999,000.00	2,492,000.00
Municipal Relief Loan . . . . .	6,832,000.00		2,810,000.00	4,022,000.00
Transit Assessment Loan . . . . .	10,150,000.00		1,015,000.00	9,135,000.00
Miscellaneous:				
City of Boston Parking Facilities . . . . .	1,800,000.00		100,000.00	1,700,000.00
Departmental Equipment . . . . .	2,240,000.00		660,000.00	1,580,000.00
East Boston Stadium . . . . .	300,000.00		30,000.00	270,000.00
Fire Department . . . . .	37,000.00		19,000.00	18,000.00
Huntington Avenue Underpass . . . . .	30,000.00		14,000.00	16,000.00
Long Island Viaduct . . . . .		1,000,000.00		1,000,000.00
Permanent Housing for Veterans of World War II . . . . .	13,475,000.00	2,000,000.00	870,000.00	14,605,000.00
Police Department . . . . .	8,000.00		8,000.00	
Temporary Housing for Veterans of World War II . . . . .	250,000.00		100,000.00	150,000.00
Voting Machine Loan . . . . .	840,000.00		100,000.00	740,000.00
Hospitals . . . . .	399,000.00		119,000.00	280,000.00
Public Buildings, Exclusive of Schoolhouses . . . . .	3,860,000.00	1,500,000.00	334,000.00	5,026,000.00
Public Parks, Playgrounds, etc. . . . .	214,000.00		115,000.00	99,000.00
Airport . . . . .	17,000.00		17,000.00	
Schoolhouses and Sites . . . . .	1,010,000.00		148,000.00	862,000.00
Sewers: Miscellaneous . . . . .	6,755,000.00	550,000.00	681,000.00	6,624,000.00
Savin Hill Bay, Sewerage Works . . . . .	23,000.00		14,000.00	9,000.00
Streets:				
Miscellaneous . . . . .	3,000.00		2,000.00	1,000.00
Highways, Making of . . . . .	389,000.00		111,000.00	278,000.00
Public Ways, Construction of . . . . .	7,660,000.00	3,500,000.00	1,050,000.00	10,110,000.00
Traffic Tunnel . . . . .	15,950,000.00		4,000,000.00	11,950,000.00
Traffic Tunnel, Series "B" . . . . .	3,000,000.00			3,000,000.00
Traffic Tunnel, Series "C" . . . . .	600,000.00			600,000.00
Traffic Tunnel Retirement Bonds . . . . .	16,045,000.00			16,045,000.00
Hyde Park Street Railway . . . . .	20,000.00			20,000.00
Rapid Transit Debt:				
Arlington Station . . . . .	1,268,000.00			1,268,000.00
Boston Tunnel and Subway . . . . .	45,000.00			45,000.00
Boylston Street Subway, Acts of 1911 . . . . .	5,506,500.00		500,000.00	5,006,500.00
Boylston Street Subway, Acts of 1930 . . . . .	5,015,000.00			5,015,000.00
Cambridge Connection . . . . .	1,323,000.00		500,000.00	823,000.00
Dorchester Rapid Transit . . . . .	11,195,000.00			11,195,000.00
Dorchester Tunnel . . . . .	12,260,000.00			12,260,000.00
East Boston Tunnel . . . . .	141,000.00			141,000.00
East Boston Tunnel Alterations . . . . .	3,940,000.00			3,940,000.00
East Boston Tunnel Alterations, Acts of 1924 . . . . .	235,000.00			235,000.00
East Boston Tunnel Extension . . . . .	2,510,000.00			2,510,000.00
Huntington Avenue Subway . . . . .	750,000.00			750,000.00
Huntington Avenue Subway Extension . . . . .	1,975,000.00			1,975,000.00
Rapid Transit Facilities, East Boston District, Extension of . . . . .	5,950,000.00			5,950,000.00
Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations . . . . .	1,250,000.00			1,250,000.00
Tremont Street Subway Alterations . . . . .	365,000.00			365,000.00
WATER DEBT				
Water Debt . . . . .	192,000.00		36,000.00	156,000.00
COUNTY DEBT				
Court House Loan, Acts of 1935 . . . . .	836,000.00		101,000.00	735,000.00
Suffolk County Jail . . . . .	9,000.00		6,000.00	3,000.00
Gross Funded Debt . . . . .	*\$150,936,500.00	\$9,000,000.00	\$14,560,000.00	\$145,376,500.00

**SCHEDULE E-3**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Loans Authorized but Not Issued**  
**December 31, 1950**

DATES OF ORDERS	OBJECT	INSIDE OF DEBT LIMIT	OUTSIDE OF DEBT LIMIT
Dec. 12, 1935	New City Hall Plans, etc. . . . .	\$10,000.00	
Sept. 27, 1938	Huntington Avenue Underpass (Chap. 395, Acts of 1938) . . . . .		\$50,000.00
May 7, 1945	Bridges, Construction of . . . . .	1,890,000.00	
Nov. 13, 1946	Permanent Housing for Veterans of World War II . . . . .		1,500,000.00
Nov. 26, 1946	Incinerator Building, Construction and Equipping . . . . .	200,000.00	
Dec. 17, 1946	Off-Street Parking Facilities . . . . .		3,000,000.00
Dec. 12, 1947	Low Income Housing, South End, General Laws (Chap. 121, Sect. 26, CC) . . . . .		3,000,000.00
June 8, 1948	Permanent Housing for Veterans of World War II . . . . .		2,000,000.00
July 29, 1948	Departmental Buildings, Construction of . . . . .	1,315,000.00	
Oct. 6, 1949	Departmental Buildings, Construction of . . . . .	1,035,000.00	
Aug. 16, 1949	Institutions Department, Long Island Viaduct . . . . .		1,000,000.00
May 10, 1950	Permanent Housing for Veterans of World War II . . . . .		7,000,000.00
June 1, 1950	City of Boston Voting Machine Loan, Act of 1943 as amended by Chap. 399, Acts of 1950 . . . . .		1,000,000.00
June 6, 1950	Institutions Department, Long Island Viaduct . . . . .	600,000.00	
		<u>\$5,050,000.00</u>	<u>\$18,550,000.00</u>
	Inside debt limit . . . . .	\$5,050,000.00	
	Outside debt limit . . . . .	18,550,000.00	
		<u>\$23,600,000.00</u>	

**SCHEDULE E=4**  
**City of Boston and County of Suffolk**  
**DEBT AND SINKING FUNDS**  
**Analysis of Changes in Sinking Fund Surplus**  
**Fiscal Year Ended December 31, 1950**

Surplus as of January 1, 1950 . . . . .		\$443,485.11
Add:		
Betterments Paid to the Commission . . . . .	\$90,501.52	
Interest on Investments . . . . .	3,839.78	
Premium on Investments . . . . .	22,125.00	
Transfer of Veterans Temporary Housing Balance . . . . .	96,299.28	
		<u>212,765.58</u>
		\$656,250.69
Subtract:		
Redemption of Serial Debt . . . . .		<u>565,749.17</u>
Surplus as of December 31, 1950 . . . . .		<u><u>\$90,501.52</u></u>



**SECTION F**  
**TRUST FUNDS**

**EXHIBIT F-1**  
**City of Boston and County of Suffolk**  
**BALANCE SHEET — TRUST FUNDS**  
**December 31, 1950**

		ASSETS	
Cash:			
Under control of Treasurer . . . . .		\$353,641.23	
In Custody of Treasurer . . . . .		<u>4,969,663.22</u>	
			\$5,323,304.45
Accounts Receivable:			
George Robert White Fund, Rents . . . . .			21,916.01
Investments . . . . .			84,762,501.56
Total . . . . .			<u>\$90,107,722.02</u>
		LIABILITIES AND RESERVES	
Appropriation Balances . . . . .			\$353,641.23
Revenues Available when Collected . . . . .			21,916.01
Reserved Accounts:			
Retirement Board Funds . . . . .		\$4,552,380.94	
Balances held for Investment . . . . .		380,833.99	
Teachers' Retirement Fund . . . . .		8,783.49	
Franklin Fund . . . . .		23,735.26	
Permanent School Pension Fund . . . . .		<u>3,929.54</u>	
			4,969,663.22
Trust Funds . . . . .			84,762,501.56
Total . . . . .			<u>\$90,107,722.02</u>

**SCHEDULE F-1**  
**City of Boston and County of Suffolk**

**TRUST FUNDS**  
**Reflected in Accounts of City Auditor**  
**Changes in Appropriation Balances**  
**Fiscal Year Ended December 31, 1950**

	Balances From 1949	Income and Credits	Expenditures	Balances To 1951
<b>Boston Sanatorium:</b>				
Susan H. Leeds Bequest, Income . . . . .	\$747.48	\$386.92	\$205.61	\$928.79
<b>Gold Medal Funds:</b>				
Fitzgerald Firemen's Gold Medal Fund, Income, . . . . .	511.75	25.00	60.00	476.75
J. Harleston Parker Medal Fund, Income . . . . .	447.75	75.00		522.75
Walter Scott Medal for Valor Fund, Income . . . . .	728.39	80.00	135.00	673.39
<b>Hospital Department:</b>				
Smith Fund, Income . . . . .	1,185.00	125.00		1,310.00
Trust Funds, Income . . . . .	18,651.39	2,368.34	180.00	20,839.73
A. Shuman Memorial Fund for Care of Con- valescent Men Patients at the Boston City Hospital, Income . . . . .		1,745.46	1,745.46	
<b>Institutions Department:</b>				
Samuel Hirschberg Fund, Income . . . . .	235.58	45.00		280.58
Sawyer Marcella Street Home Fund, Income . . . . .	528.95	79.50	144.00	464.45
<b>Library Department:</b>				
Trust Funds, Income . . . . .	50,529.91	43,750.73	61,231.81	33,048.83
James L. Whitney Bibliographical Account, Income . . . . .	6,429.40	700.00		7,129.40
Gifts for Immediate Use . . . . .	10,952.00	2,018.24	2,706.48	10,263.76
<b>Park Department:</b>				
Cemetery Trust Funds, Income . . . . .	98,325.44	29,569.28		127,894.72
Mary P. C. Cummings Trust Fund, Income . . . . .	61,137.70	6,166.46	4,802.72	65,501.44
Foss Flag Fund, Income . . . . .	720.30	85.00		805.30
Boston Common Tree Fund, Income . . . . .	187.54	125.58		313.12
Beacon Street Tree Planting Fund . . . . .	169.16			169.16
Randidge Trust Fund, Income . . . . .	12,664.42	1,843.44	2,406.62	12,101.24
<b>Police Department:</b>				
Police Charitable Fund, Income . . . . .	11,982.64	7,368.90	5,557.77	13,793.77
<b>Public Buildings Department:</b>				
Old State House Repair Fund, Income . . . . .	847.50	75.00		922.50
<b>School Committee:</b>				
Anna Judson George Scholarship for Excellence in English Fund, Income . . . . .		83.14	83.14	
Bowdoin Dorchester School Fund, Income . . . . .	1,085.10	191.26	161.62	1,114.74
Costello C. Converse School Fund, Income . . . . .	2,025.12	171.58		2,196.70
Eastburn School Fund, Income . . . . .	4,518.49	425.00		4,943.49
Elvira Bush Smith Fund, Income . . . . .	96.08	12.50		108.58
Franklin Medal Fund, Income . . . . .	74.38	112.00	111.40	74.98
Gibson School Fund, Income . . . . .	6,139.97	3,442.20	2,159.08	7,423.09
Alice Gertrude and Anna Adele Maguire School Fund, Income . . . . .	93.75	12.50		106.25
Horace Mann School Fund, Income . . . . .	138.60	244.50	140.61	242.49
Persis P. Drake School Fund, Income . . . . .	62.92	62.50		125.42
Peter P. F. Degrand School Fund, Income . . . . .	1,299.36	1,116.64		2,416.00

SCHEDULE F-1  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
TRUST FUNDS  
REFLECTED IN ACCOUNTS OF CITY AUDITOR  
CHANGES IN APPROPRIATION BALANCES  
FISCAL YEAR ENDED DECEMBER 31, 1950

	Balances From 1949	Income and Credits	Expenditures	Balances To 1951
School Committee, Continued:				
Samuel G. Davis School Fund, Income . . .	\$16,175.39	\$2,810.58	\$2,110.00	\$16,875.97
Sears Roebuck Foundation for Scholarships . . .	1,000.00	2,200.00	3,200.00	
School Children's Special Gift Fund . . .	927.45			927.45
Teachers' Waterston Fund, Income . . .	2,395.25	200.98	751.90	1,844.33
Theobald A. Lynch School Fund, Income . . .	52.00	25.00	14.80	62.20
Miscellaneous:				
George Robert White Fund, Income . . .		572,300.35	572,300.35	
State-Boston Retirement System Expense Fund . . .		46,354.87	46,354.87	
Michael Francis Cahill Fund, Income . . .		11,467.84	11,467.84	
Copenhagen Fund, Income . . . . .	7,481.71	200.00		7,681.71
Franklin Technical Institute . . . . .		432,065.24	432,065.24	
Phillips Street Fund, Income . . . . .	3,251.43	635.40	1,385.54	2,501.29
Embellishing and Improving Statues, Monuments and Tablets . . . . .	3,971.30			3,971.30
Blindness Research Grant . . . . .		4,000.00	414.44	3,585.56
Totals — Trust Funds . . . . .	\$330,770.60	\$1,174,766.93	\$1,151,896.30	\$353,641.23

Cash .....	\$1,147,880.48
Warrants Payable .....	4,015.82
	<u>\$1,151,896.30</u>



# SCHEDULE F-2

99

## City of Boston and County of Suffolk

### TRUST FUNDS

#### Statement of Cash Receipts and Expenditures

Fiscal Year Ended December 31, 1950

Total of Trust Funds, December 31, 1949		\$86,242,530.34
Receipts:		
Boston Retirement System:		
Tax Levy Appropriation	\$1,852,019.00	
Members' Payroll Deductions	762,051.33	
Commonwealth of Massachusetts — Teachers' Pension Grant	331,177.75	
State-Boston Retirement System:		
Tax Levy Appropriation	398,632.61	
Members' Payroll Deductions	2,830,005.86	
Boston Housing Authority	31,461.43	
Public School Teachers' Retirement Fund	70,411.25	
Cemetery Division — Perpetual Care, Fees, Sales, etc.	158,078.85	
Franklin Technical Institute	413,800.00	
Rents, etc.	437,127.64	
Bequests	28,705.81	
Interest and Income on Investments	2,416,146.09	✓
Appreciation on Investments Matured, Sold, etc.	3,748.23	
Accrued Interest on Investments Sold	9,718.19	
Premium on Investments Sold	2,585.16	
Premium on Transfer of Retirement Fund Investments	119,203.14	
Premium on Transfer of Library Fund Investments	55,747.03	
Appreciation o/a Revaluation of Library Fund Investments	34,792.86	
Refunds	313.71	
		9,955,725.94
Accounts Receivable:		
George Robert White Fund — Rental Charges	\$428,332.91	
Gibson School Fund — Rental Charges	300.00	
		428,632.91
		\$96,626,889.19
Payments:		
Boston Retirement System:		
Payments to Pensioners	\$2,608,012.80	
Refunds of Members' Payroll Deductions	356,998.56	
State-Boston Retirement System:		
Payments to Pensioners	1,029,541.55	
Refunds of Members' Payroll Deductions	296,663.15	
Public School Teachers' Retirement Fund	105,716.54	
Accrued Interest on Investments Purchased	28,796.98	
Premium on Investments Purchased	58,897.31	
Depreciation on Investments Matured, Sold, etc.	16,277.75	
Rector of Trinity Church	11,208.35	
Amortization of Premium — Retirement Funds	53,926.93	
Write-off of Worthless Investment	1,280.00	
Interest Allowed	2,000.00	
Expenses of Bond Purchase	19.89	
Payments from Appropriations (Schedule F-1)	1,151,896.30	
		345,705.14
Transfers:		
To Appropriations	\$338,433.45	
To School Committee	553.00	
To Hospital Trustees	5,759.11	
To Headmasters of Various Schools	463.56	
To Overseers of the Public Welfare	496.02	
		345,705.14
Accounts Receivable:		
George Robert White Fund — Rental Credits	\$451,405.92	
Gibson School Fund — Rental Credits	750.00	
Mt. Hope Cemetery Fees, Sales, etc.—Abatement of Charge	70.00	
		452,225.92
		6,519,167.17
Total of Trust Funds, December 31, 1950		\$90,107,722.02



## **SECTION G**

### **MISCELLANEOUS SCHEDULES AND CHARTS**

# **SCHEDULE G-1** **City of Boston and County of Suffolk**

## **APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1950**

City Appropriations . . . . .		\$80,933,350.52	
County Appropriations . . . . .		5,620,893.98	
School Committee Appropriations . . . . .		26,550,986.14	
Overlay Deficit Funding Account, Acts of 1950 . . . . .		2,000,000.00	
Debt requirements certified by City Auditor to Board of Assessors:			
City purposes . . . . .	\$9,706,745.97		
County purposes . . . . .	128,887.50		
School purposes . . . . .	170,873.75		
			10,006,507.22
Boston Retirement Board:			
Pension Accumulation Fund . . . . .	\$1,852,019.00		
State-Boston Retirement System Pension Fund . . . . .	350,394.00		
			2,202,413.00
Charles River Basin Assessment:			
District:			
Serial Bonds . . . . .	\$3,271.08		
Interest . . . . .	3,539.92		
		\$6,811.00	
Bridge:			
Interest . . . . .		2,418.18	
Metropolitan Park Assessment:			
Serial Bonds . . . . .	\$4,293.29		
Interest . . . . .	2,953.17		
Maintenance . . . . .	957,516.28		
		964,762.74	
Metropolitan Sewer Assessment:			
Serial Bonds . . . . .	\$139,421.76		
Interest . . . . .	25,766.85		
Maintenance . . . . .	400,683.08		
		565,871.69	
Abatement of Smoke Nuisance Assessment . . . . .		20,180.52	
Auditing Municipal Accounts . . . . .		30,931.87	
State Examination of Retirement System . . . . .		9,598.33	
State Prison Industries . . . . .		95.39	
Lakeville State Sanatorium . . . . .		1,734.00	
Boston Metropolitan District Expenses . . . . .		5,401.57	
Metropolitan Transit Authority Reduction of Principal . . . . .		410,929.19	
Metropolitan Transit Authority Deficiency . . . . .		871,931.30	
		\$2,890,665.78	
Net Underestimate, 1949 . . . . .	\$258,770.31		
Net Underestimate, 1950 . . . . .	190,799.08		
		67,971.23	
			2,958,637.01
Total Appropriations and Warrants . . . . .			\$130,272,787.87

## SCHEDULE G-1

## CITY OF BOSTON AND COUNTY OF SUFFOLK

## APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1950

## Metropolitan Water Assessment:

Serial Bonds . . . . .	\$722,423.01
Interest . . . . .	251,281.03
Maintenance . . . . .	687,359.24
	<hr/>
Paid by water income . . . . .	\$1,661,063.28
	<hr/>

## WAYS AND MEANS OTHER THAN TAXES, 1950

An estimate of the ways and means, other than taxes, of meeting expenditures of the City of Boston and County of Suffolk, for the year ended December 31, 1950.

Board of Real Estate Commissioners . . . . .	\$100,000.00	
Boston Traffic Commission . . . . .	15,000.00	
Building Department . . . . .	80,000.00	
Canal Street Land . . . . .	10,000.00	
City Clerk Department . . . . .	61,000.00	
Collecting Department . . . . .	30,000.00	
Election Department . . . . .	1,400.00	
Fire Department . . . . .	160,000.00	
Health Department . . . . .	100,000.00	
Hospital Department . . . . .	1,750,000.00	
Sanatorium Division . . . . .	100,000.00	
Institutions Department . . . . .	50,000.00	
Interest . . . . .	75,000.00	
Land Court Refunds . . . . .	10,000.00	
Library Department . . . . .	31,600.00	
Licensing Board . . . . .	65,000.00	
Liquor Licenses . . . . .	1,575,000.00	
Mayor . . . . .	120,000.00	
Park Department . . . . .	110,000.00	
Pedlers' Licenses . . . . .	9,000.00	
Police Department . . . . .	75,000.00	
Public Buildings Department . . . . .	25,000.00	
Market Division . . . . .	115,000.00	
Public Welfare Department . . . . .	9,959,962.65	
Public Works Department . . . . .	75,000.00	
Registry Department . . . . .	50,000.00	
Department of Veterans' Services . . . . .	600,000.00	
Street Laying-Out Department . . . . .	125,000.00	
Treasury Department . . . . .	5,000.00	
Weights and Measures Department . . . . .	22,000.00	
County of Suffolk . . . . .	550,000.00	
County Court House — refund from State . . . . .	150,000.00	
Excise Tax on Foreign Ships . . . . .	13,000.00	
Housing Authority . . . . .	500,000.00	
Parking Meter Fees . . . . .	225,000.00	
	<hr/>	\$16,942,962.65
School Committee:		
Estimated income, 1950, including Smith-Hughes Fund . . . . .	\$1,840,181.96	
Amount remaining in treasury for school purposes (Chapter 206, Special Acts 1919) . . . . .	830,315.93	
	<hr/>	2,670,497.89
		<hr/>
		\$19,613,460.54
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## SCHEDULE G-1

## CITY OF BOSTON AND COUNTY OF SUFFOLK

## APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1950

Total Appropriations and Warrants . . . . .	\$130,272,787.87
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## REVENUES AND LOANS

Estimated departmental income . . . . .	\$16,942,962.65
School surplus and estimated income . . . . .	2,670,497.89
Estimated corporation taxes . . . . .	6,262,323.81
Share of State income tax . . . . .	5,541,858.17
Automobile excise tax . . . . .	2,000,000.00
Reimbursement for State-owned lands . . . . .	200,033.97
Meals Tax Distribution . . . . .	285,461.47
Gas and electric franchise . . . . .	36.01
Corporate Franchise Taxes Distribution . . . . .	83.80
	<hr/>
Total . . . . .	33,903,257.77
	<hr/>
Net Requirements before adding Overlay . . . . .	\$96,369,530.10
Overlay (3 per cent of net requirements) . . . . .	2,891,085.90
	<hr/>
Total amount to be raised by taxation . . . . .	\$99,260,616.00
	<hr/>
Poll Tax . . . . .	508,116.00
	<hr/>
Amount to be raised by taxation on Real and Personal Property . . . . .	<u><u>\$98,752,500.00</u></u>

# **SCHEDULE G-2** **City of Boston and County of Suffolk**

## **VALUATIONS, NET DEBT, APPROPRIATION ORDERS, TAX WARRANTS AND TAX RATES** **1909-1950**

YEAR	* Valuations	Average Valuation for 3 Years, Less Abate- ments, to December 31 of Previous Year	Net Funded Debt December 31	Appropriation Orders	Assessors' Tax Warrants	Tax Rates
1909	\$1,347,948,227	\$1,300,863,960.00	\$71,156,239.12	\$22,987,289.50	\$22,764,449.13	\$16.50
1910	1,393,760,423	1,323,892,973.00	73,109,884.21	24,170,674.00	23,497,382.69	16.40
1911	1,428,349,514	1,355,416,829.00	72,833,964.71	25,812,423.45	23,913,365.52	16.40
1912	1,481,779,717	1,403,848,440.00	75,314,380.84	26,279,589.79	24,824,502.61	16.40
1913	1,520,974,500	1,440,255,253.00	79,648,819.33	27,186,393.69	26,646,516.22	17.20
1914	1,541,222,300	1,477,087,258.00	82,336,373.03	27,727,040.89	27,521,772.64	17.50
1915	1,566,397,300	1,510,758,818.00	84,802,669.88	28,402,435.28	28,728,299.69	18.00
1916	1,608,707,979	1,538,020,714.00	85,495,705.19	29,672,490.06	29,224,719.48	17.80
1917	1,467,166,143	1,568,290,365.00	85,127,030.00	31,197,173.15	26,411,136.37	17.70
1918	1,498,131,804	1,541,597,610.00	82,963,930.99	35,474,597.25	32,246,712.90	21.20
1919	1,528,153,778	1,518,938,942.00	81,123,705.58	36,363,599.56	36,559,115.35	23.60
1920	1,572,458,780	1,490,343,142.00	79,079,386.40	44,571,978.50	38,979,003.54	24.10
1921	1,595,736,943	1,526,365,955.00	80,754,428.93	46,501,910.74	40,424,784.26	24.70
1922	1,677,861,774	1,557,388,410.00	84,040,918.75	47,935,432.14	42,200,307.45	24.70
1923	1,714,104,300	1,606,375,807.00	82,116,229.86	48,015,899.67	43,565,464.48	24.70
1924	1,808,705,398	1,651,200,431.88	83,657,477.21	52,117,948.91	45,090,875.52	24.70
1925	1,862,842,700	1,720,250,701.60	91,372,048.68	54,768,613.32	50,292,673.19	26.70
1926	1,898,054,900	1,780,945,466.16	96,073,304.56	65,007,995.58	60,922,148.04	31.80
1927	1,928,821,700	1,841,057,566.16	97,193,799.54	63,197,901.22	58,563,263.56	30.00
1928	1,943,775,400	1,882,009,566.67	100,876,487.91	64,691,833.07	56,682,696.70	28.80
1929	1,953,231,000	1,909,255,300.00	102,176,784.81	66,961,759.84	56,804,927.82	28.00
1930	1,972,148,200	1,948,713,046.00	110,497,160.82	72,138,601.47	60,756,789.84	30.80
1931	1,958,010,000	1,973,091,133.33	119,354,187.52	74,690,305.37	61,677,315.39	31.50
1932	1,890,005,000	1,984,506,400.00	126,942,617.46	73,302,194.46	67,103,044.49	35.50
1933	1,780,000,000	1,945,584,733.00	135,815,273.15	67,140,855.28	58,491,052.83	32.80
1934	1,683,500,000	1,843,744,900.00	134,153,991.57	68,502,702.63	62,457,850.00	37.10
1935	1,650,000,000	1,744,959,500.00	134,501,473.19	74,577,042.60	61,050,000.00	37.00
1936	1,620,265,000	1,675,264,600.00	133,391,339.81	79,907,625.40	61,621,486.50	38.00
1937	1,590,544,700	1,631,106,175.00	130,156,316.50	80,706,811.31	61,554,079.89	38.70
1938	1,550,407,500	1,598,902,763.00	132,990,717.41	80,415,042.53	64,031,829.75	41.30
1939	1,524,806,000	1,571,053,726.00	131,425,837.22	83,196,365.18	60,839,759.40	39.90
1940	1,483,234,500	1,543,610,935.00	127,751,156.15	80,926,778.46	60,219,318.77	40.60
1941	1,460,782,900	1,514,947,672.33	124,079,290.27	78,999,132.79	57,847,002.84	39.60
1942	1,466,138,400	1,481,586,003.00	118,747,308.83	79,299,482.45	60,111,674.40	41.00
1943	1,445,668,300	1,460,074,903.00	110,210,057.60	75,088,767.33	59,272,400.30	41.00
1944	1,442,008,400	1,438,927,624.00	102,108,695.10	76,649,719.80	58,043,483.16	39.90
1945	1,479,172,000	1,428,381,963.00	94,719,070.95	81,198,846.47	62,864,810.00	42.50
1946	1,536,385,600	1,436,571,039.00	93,230,668.13	84,761,892.78	64,528,195.20	42.00
1947	1,558,610,900	1,459,013,321.00	95,764,822.64	95,863,337.00	72,996,380.85	46.50
1948	1,581,994,000	1,471,948,589.00	98,950,857.65	112,888,728.85	84,994,895.60	53.40
1949	1,601,431,500	1,500,576,133.00	75,442,435.93	131,512,358.58	91,471,759.20	56.80
1950	1,429,900,000	1,507,628,160.00	74,538,298.17	130,369,600.57	99,260,616.00	63.00

\* 1909, May 1; 1910 to 1934, inclusive, April 1; 1935 to 1950, inclusive, January 1.

**SCHEDULE G-3**  
**City of Boston and County of Suffolk**  
**STATISTICAL FACTS**  
**For the Year 1950**

Date of incorporation . . . . .	February 23, 1822
Date of adoption of present City Charter . . . . .	1909
Form of Government . . . . .	Mayor and City Council
Area (square miles) . . . . .	47.81
Population — Federal Census (August 1, 1950) . . . . .	790,863
Number of employees as of December 31, 1950 . . . . .	22,838
<b>Boston Housing Authority:</b>	
Number of developments	
(5,975 apartments housing 5,975 families) . . . . .	8
Number of veterans' temporary developments	
(Containing 765 apartments housing 765 families) . . . . .	3
Number of apartments in veterans' permanent 1- and 2-family homes housing 817 families . . . . .	817
State Aided Developments . . . . .	3
(Containing 1,292 apartments housing 1,292 families)	
<b>Building Department:</b>	
Permits issued . . . . .	17,809
Estimated cost . . . . .	\$53,880,876
<b>Cemeteries:</b>	
Number . . . . .	20
Area (acres) . . . . .	212.71
<b>Election Department:</b>	
Registered voters . . . . .	406,026
Number of ballots cast last general election . . . . .	309,809
Percentage of registered voters voting . . . . .	76.30
<b>Fire Department:</b>	
Number of stations . . . . .	53
Number of fireboats . . . . .	3
Alarms responded to . . . . .	16,064
<b>Health Department:</b>	
Health Units . . . . .	10
<b>Hospitals (Including Boston Sanatorium):</b>	
City Hospital:	
Number of buildings . . . . .	56
Bed capacity . . . . .	2,494
Patients, daily average:	
Wards . . . . .	1,888
Out-patient . . . . .	969
Long Island Hospital:	
Number of buildings . . . . .	26
Population . . . . .	1,077
Hospital (average) . . . . .	490
Almshouse (average) . . . . .	587
<b>Library Department:</b>	
Number of libraries . . . . .	32
Number of employees (full time) . . . . .	588
Number of volumes . . . . .	1,870,428
Circulation . . . . .	2,822,127
Markets, number of . . . . .	2
Municipal buildings, number of . . . . .	29
<b>Park Department:</b>	
Parks, number of acres . . . . .	2,369.73
Main park system . . . . .	1,368.90
Marine park system . . . . .	447.11
Miscellaneous parks . . . . .	553.72



SCHEDULE G-3  
CITY OF BOSTON AND COUNTY OF SUFFOLK  
STATISTICAL FACTS  
FOR THE YEAR 1950

## Park Department:

Area of playgrounds and play areas (acres)	821.29
Number of playgrounds and play areas	108
Number of municipal golf links	2
Number of municipal beaches	5
Public grounds and squares (acres)	59.07
Swimming pools (indoor) 2, (outdoor) 1	3
Number of gymnasiums and indoor bathhouses	14

## Police Department:

Number of stations and headquarters	18
Arrests	90,069

## Public Works Department:

Bridges, number of	102
Ferryboats, number of	2
Street Lights:	
Electric	18,600
Gas	5,811
Miles of accepted streets and alleys	722.71
Sewers:	
Miles of sewers	1,285.91
Catch basins	23,286
Average number of gallons pumped daily at main pumping station	98,622,529

## Summer Traffic Tunnel:

Length (feet)	5,654
Two-lane drive:	
Vehicles passing through — 1950	9,283,700

## Water Service:

Number of meters in service	103,285
Per capita daily average consumption (gallons)	147
Miles of mains:	
Ordinary	1,004.993
High pressure	18.72
Number of fire hydrants:	
Public	11,473
Private	394
High pressure	505

## Rapid Transit:

Miles of subways and tunnels	16.81
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## Schools:

Number of school buildings	233
Number of teachers	3,893
Day schools	3,598
Evening schools	295
Average membership	96,844
Day schools	91,489
Evening schools	5,355
Average daily attendance:	
Elementary and intermediate schools	56,441
High schools	16,741
Kindergartens	7,133
Teachers College	535
Special schools	2,389

**SCHEDULE G-4**  
**City of Boston and County of Suffolk**  
**SUMMARY OF TAX COLLECTIONS, 1929-1950**

**ANNUAL COLLECTIONS, 1929-1950**

YEAR	Current Year's Levy	Prior Year's Levy	All Other Prior Years' Levies	Total Collections
1929	\$46,541,713.09	\$6,197,563.91	\$404,753.05	\$53,144,030.05
1930	51,409,220.22	7,474,545.63	482,605.63	59,366,371.48
1931	50,620,241.65	7,859,801.33	219,752.69	58,699,798.67
1932	49,603,961.30	7,975,221.68	357,542.35	57,936,725.33
1933	41,766,607.49	10,747,830.08	1,245,157.15	53,759,594.72
1934	44,014,626.49	8,952,327.58	1,192,385.47	54,159,339.54
1935	44,212,914.83	10,502,719.10	1,965,964.09	56,681,598.02
1936	45,904,573.83	8,782,418.76	2,106,111.23	56,793,103.82
1937	44,884,858.52	7,538,301.34	1,827,171.25	54,250,311.11
1938	50,059,439.16	8,691,553.89	1,858,233.60	60,609,226.65
1939	47,318,649.25	8,601,905.85	929,053.59	56,849,608.69
1940	48,306,098.03	8,335,984.24	1,476,549.84	58,118,632.11
1941	48,652,303.48	7,762,671.71	1,626,964.11	58,041,939.30
1942	51,874,373.66	5,663,658.08	830,934.77	58,368,966.51
1943	52,482,884.42	4,832,354.96	639,206.96	57,954,446.34
1944	51,783,637.68	3,860,457.39	485,211.80	56,129,306.87
1945	56,889,304.21	3,231,667.78	357,576.26	60,478,548.25
1946	58,706,174.17	3,499,356.42	2,093,793.07	64,299,323.66
1947	66,932,016.67	3,461,746.83	1,882,674.65	72,276,438.15
1948	76,902,059.39	3,528,901.04	2,356,244.98	82,787,205.41
1949	82,891,972.37	4,185,050.21	234,864.19	87,311,886.77
1950	90,166,185.62	3,507,993.87	341,924.52	94,016,104.01

**PER CENT COLLECTED, CURRENT AND PRIOR YEARS' LEVIES, 1929-1950**

Year Ending December 31	Per Cent Collected, Current Year's Levy	Per Cent Collected, Prior Year's Levy
1929	84.320	97.544
1930	83.893	97.862
1931	81.412	96.720
1932	73.380	94.239
1933	70.887	89.280
1934	69.796	86.080
1935	71.737	86.449
1936	73.922	86.016
1937	72.331	86.061
1938	77.460	86.337
1939	77.102	90.770
1940	79.512	90.716
1941	83.191	92.289
1942	85.541	92.875
1943	87.482	93.510
1944	88.851	93.917
1945	89.719	94.396
1946	90.015	95.238
1947	91.554	95.322
1948	90.459	96.381
1949	90.500	95.293
1950	90.825	94.330

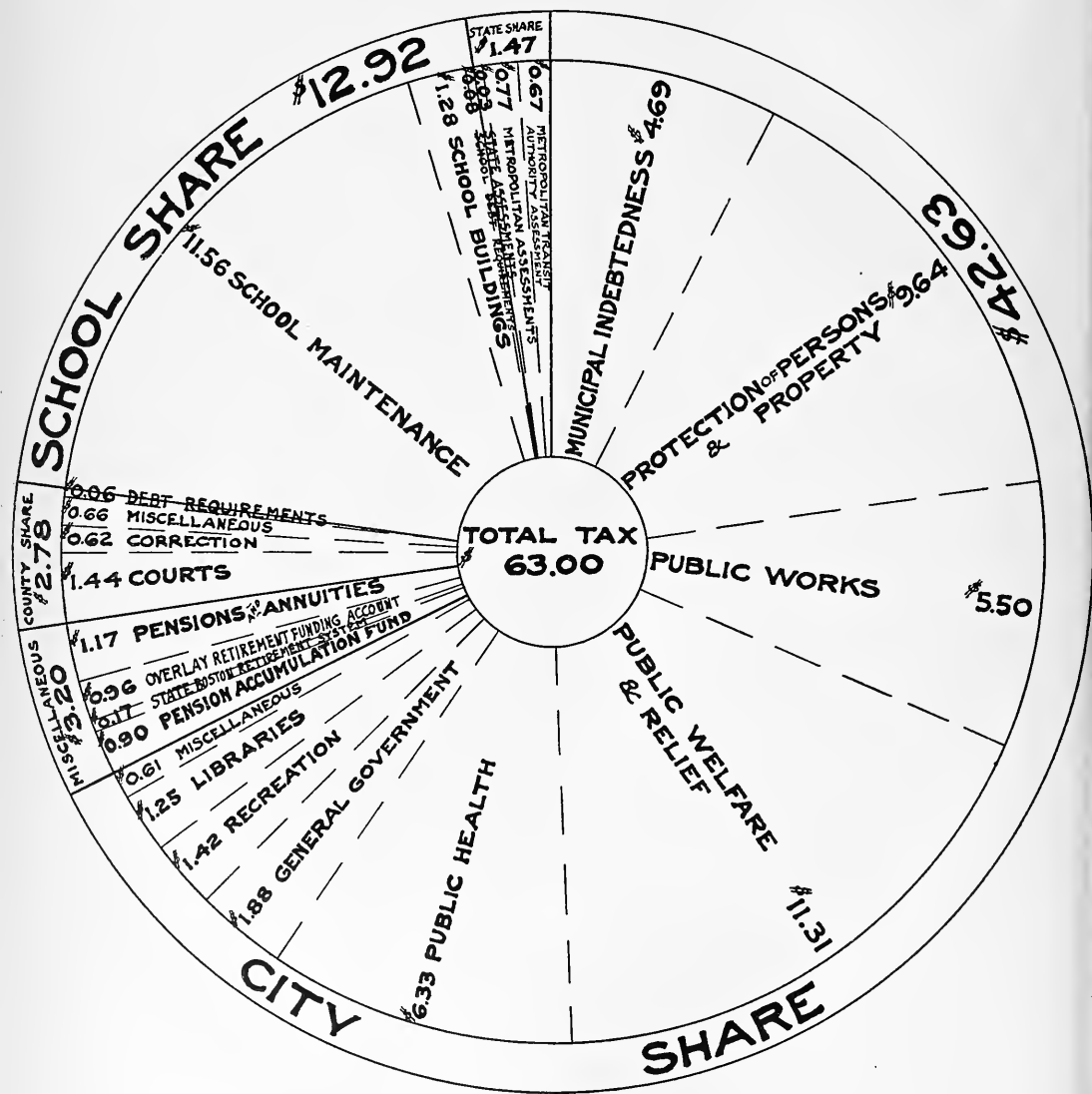
## SCHEDULE G-5

City of Boston and County of Suffolk  
Number of Paid Officials and Employees

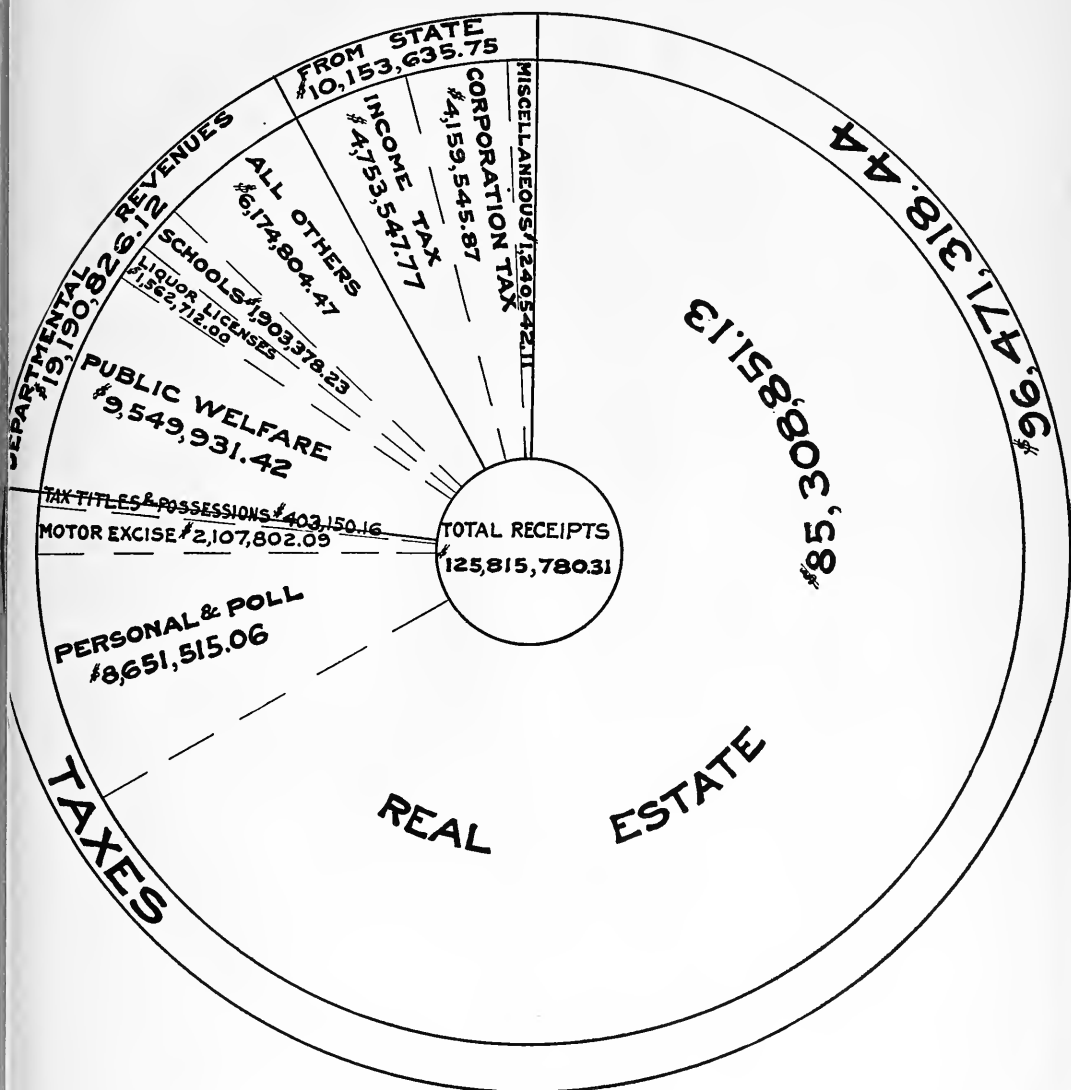
	Jan. 1, 1942.	Jan. 1, 1943.	Jan. 1, 1944.	Jan. 1, 1945.	Jan. 1, 1946.	Jan. 1, 1947.	Jan. 1, 1948.	Jan. 1, 1949.	Jan. 1, 1950.	Jan. 1, 1951.
Mayor's Office.....	20	20	15	19	20	23	22	23	21	20
Bureau of Americanization.....	3	4	9	9	10	—	—	—	—	—
Municipal Employment Bureau.....	11	12	15	15	15	12	12	9	7	7
Public Celebrations Department.....	3	3	2	2	4	3	3	2	4	3
Departmental Activities Survey.....	5	3	—	—	—	—	—	—	—	—
Civilian Defense Activities.....	7	11	12	2	—	—	—	—	—	13
Conventions and Entertainment of Distinguished Guests.....	—	2	1	2	2	3	3	4	3	3
Payroll Allotment Division.....	—	16	17	19	18	17	16	16	25	20
Veterans' Graves Registration.....	—	2	2	2	4	4	4	4	4	4
Veterans' Reception and Information Center.....	—	—	—	3	13	—	—	—	—	—
City Council.....	22	22	22	22	22	22	22	22	22	22
City Council Officers and Employees.....	15	15	9	11	11	12	12	12	14	15
Art Department.....	—	—	1	1	1	1	1	1	1	1
Assessing Department.....	117	123	152	136	175	178	148	196	164	147
Auditing Department.....	33	38	38	35	40	40	39	38	38	39
Central Payroll Bureau.....	—	—	—	—	—	—	—	—	—	—
Board of Real Estate Commissioners.....	6	7	9	7	8	12	12	14	10	11
Boston Port Authority.....	7	4	3	3	—	—	—	—	—	—
Boston Retirement Board.....	18	18	17	16	13	17	20	25	22	25
Boston Traffic Commission.....	48	42	46	53	51	52	62	86	103	115
Budget Department.....	3	4	3	4	3	4	4	4	4	4
Building Department.....	67	65	81	87	95	103	103	105	100	102
Board of Appeal.....	7	6	7	7	9	9	7	7	7	7
Board of Examiners.....	—	4	4	4	5	4	4	4	4	4
City Clerk Department.....	23	20	18	18	18	24	21	22	21	21
City Planning Board.....	10	8	10	8	8	9	8	9	10	13
City Record, Publication of.....	2	3	3	2	2	2	2	2	2	2
Collecting Department.....	88	81	75	75	75	98	92	111	83	79
Department of Veterans Services.....	—	—	—	—	—	52	62	67	91	76
Election Department.....	63	54	54	63	69	65	53	72	77	62
Finance Commission.....	11	11	11	11	11	11	10	10	8	8
Fire Department.....	1,500	1,412	1,436	1,355	1,542	1,436	2,125	2,263	2,358	2,378
Electrical Inspection Division.....	36	35	36	36	34	34	33	33	36	37
Health Department.....	339	345	387	380	383	384	398	387	408	390
Hospital Department.....	2,014	2,088	1,904	1,812	1,859	1,915	2,399	2,675	2,969	2,827
Institutional Division.....	373	379	372	374	380	371	386	445	524	581
Institutions Department.....	449	363	372	371	331	372	359	370	419	438
Law Department.....	64	60	58	63	61	67	67	69	72	77
Library Department.....	833	873	807	783	767	850	829	880	907	839
Licensing Board.....	18	17	17	17	18	18	16	16	17	19
Park Department.....	550	549	533	566	618	636	643	737	760	755
Cemetery Division.....	61	58	64	64	63	66	63	70	65	72
Police Department.....	2,437	2,369	2,312	2,148	2,290	2,469	2,589	2,653	2,725	2,832
Printing Department.....	111	106	97	99	108	108	121	124	129	128
Public Buildings Department.....	174	180	175	172	194	208	231	245	243	226
Market Division.....	6	6	7	7	7	7	8	8	8	8
Public Welfare Department.....	597	606	514	512	556	570	612	664	791	696
Public Works Department:										
Central Office.....	10	11	11	12	13	10	12	11	10	10
Automotive Division.....	—	—	—	—	—	—	—	—	—	102
Bridge Service.....	192	183	183	188	217	212	218	248	219	215
Boston and Cambridge Bridges Commission.....	3	3	3	3	—	—	—	—	—	—
Ferry Service.....	79	71	74	70	81	75	83	76	73	70
Lighting Service.....	3	2	2	2	4	3	4	3	4	3
Paving Service.....	467	487	479	491	511	512	516	522	554	493
Sanitary Service.....	390	339	366	366	376	357	373	340	224	170
Street Cleaning Service.....	307	387	397	461	464	549	494	546	628	636
Sewer Service.....	294	276	262	259	255	238	254	229	247	291
Water Service.....	403	373	357	394	391	420	428	414	429	461
Summer Traffic Tunnel.....	82	80	81	88	93	100	106	104	104	105
Workmen's Compensation Service.....	—	—	—	—	—	—	—	—	—	6
Registry Department.....	26	39	35	42	40	44	34	36	38	34
School Buildings Department.....	72	65	61	63	56	64	69	75	64	75
School Department.....	6,427	6,260	6,015	5,907	5,927	5,853	5,706	5,660	5,723	5,792
Soldiers' Relief Department.....	39	38	36	36	38	—	—	—	—	—
Statistics Department.....	3	3	4	5	8	—	8	8	8	7
Street Laying-Out Department.....	73	78	71	74	77	102	80	84	171	94
Supply Department.....	26	25	26	24	26	28	27	27	25	26
Transit Department.....	52	49	47	45	44	89	326	802	—	—
Treasury Department.....	28	24	28	27	37	34	36	32	34	33
Weights and Measures Department.....	20	19	19	19	21	21	20	20	30	20
County of Suffolk.....	19,159	18,857	18,318	18,055	18,617	19,215	20,485	21,831	21,994	21,664
	1,146	1,081	1,097	1,089	1,152	1,115	1,116	1,138	1,161	1,174
	20,305	19,938	19,415	19,144	19,769	20,330	21,605	22,969	23,155	22,838

# EXPENDITURE DOLLAR 1950

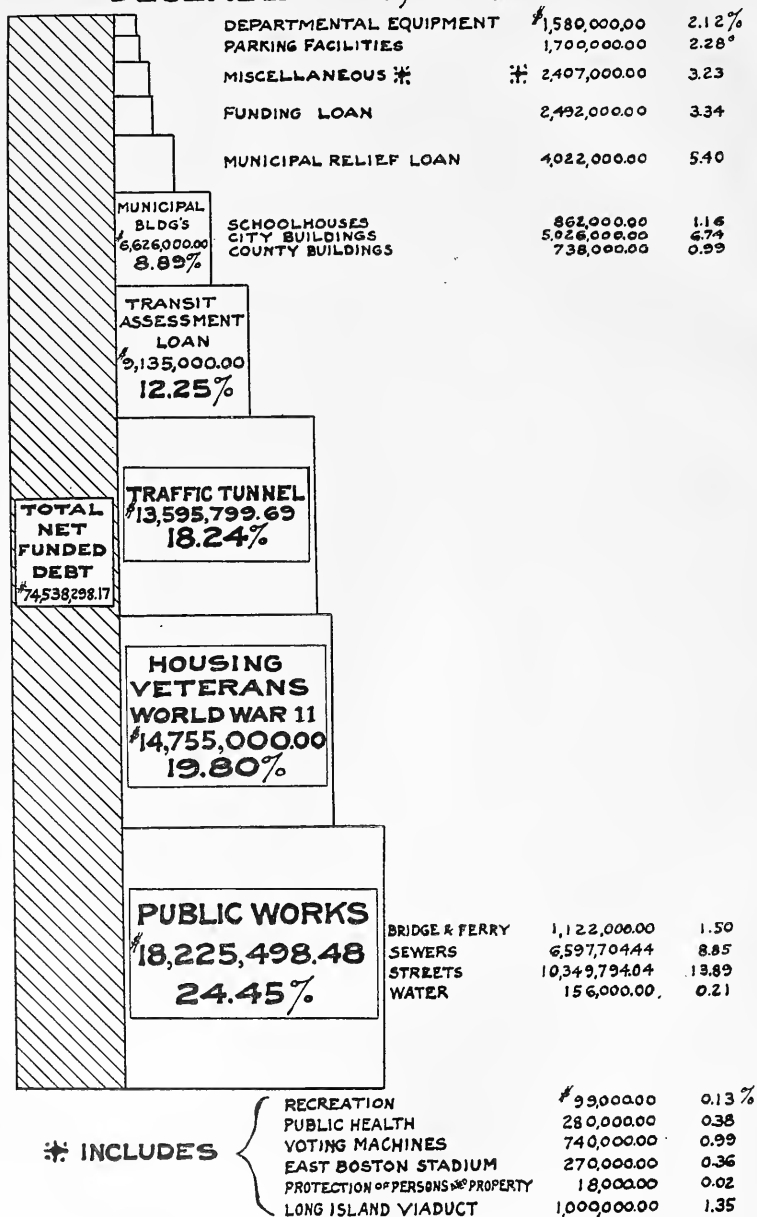
BASED ON TAX RATE OF \$63.00 PER \$1000. OF VALUATION



# MAINTENANCE RECEIPTS 1950



# CHARACTER OF NET FUNDED DEBT DECEMBER 31, 1950



**CITY OF BOSTON AND COUNTY OF SUFFOLK**  
**TREND OF NET FUNDED DEBT**  
**SINCE ADOPTION OF AMENDED CHARTER IN 1909**

**MILLIONS OF DOLLARS**

